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Bengaluru
City University

BENGALURU CITY UNIVERSITY

NEW SYLLABUS 2019-20

B.B.A (REGULAR) DEGREE

(CBCS - SEMESTER SCHEME)

DEPARTMENT OF COMMERCE

CENTRAL COLLEGE, BENGALURU-1



REGULATIONS PERTAINING TO B.B.A (REGULAR) DEGREE **(CBCS - SEMESTER SCHEME) 2019-20**

I. OBJECTIVES:

- To prepare students to pursue careers in Finance function of a company with special reference to SME sector
- To prepare students to pursue careers in Marketing function of a company with special reference to SME sector
- To prepare students to pursue careers in Human Resource function of a company with special reference to SME sector.
- To develop Ethical Managers with inter disciplinary knowledge
- To develop Entrepreneurs
- To develop IT enabled global middle level managers for solving business problems
- To develop Business Analysts for Companies, Capital Markets and Commodity Markets
- To prepare students to take up Higher Education to become Business Scientists, Researchers, Consultants and Teachers, with core competencies
- To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre–University course of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time.

III. DURATION OF THE COURSE:

The course of study is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student successfully completing three (03) years of the course will be awarded Bachelor's Degree in Business Administration (B.B.A).

IV. MEDIUM OF INSTRUCTION:

The medium of instruction and examination shall be in English.

V. CLASS ROOM STRENGTH OF STUDENTS:

There shall be Maximum of 60 students in each section.

VI. ATTENDANCE:

- a. For calculating attendance, each semester shall be taken as a Unit
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75 percentage in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

VII. COURSE MATRIX:

See Annexure – 1 for B.B.A Degree (Regular) Course Matrix

VIII. TEACHING AND EVALUATION:

M.Com/MBA/MBS graduates with B.Com/B.B.M/BBA/BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

IX. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

- a. In every semester, the student should maintain a Record Book in which the exercises given under each subject are to be recorded. This Record has to be submitted to the faculty for evaluation at least 15 days before the end of each semester.
- b. Every student should also submit the practical record book/report/presentation in which Part 3 of the course called “Business Skill Development Course” (BSDC)* of every semester should be incorporated and submitted to the faculty for evaluation, at least 15 days before the end of each semester. The tasks, marks and the credits to be awarded are indicated under course matrix of each semester.
- c. The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

X. SCHEME OF EXAMINATION:

PART 1: SCHEME OF EXAMINATION FOR ALL SUBJECTS ACROSS ALL SEMESTERS EXCEPT ELECTIVE GROUP - BUSINESS ANALYTICS

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. 30 marks will be for internal assessment carried out by the college. The internal assessment of 30 marks shall be allocated as follows:
 - 10 marks for attendance.
 - 20 marks from two tests, which are to be conducted during the semester.
 - i) For First test of 20 marks (1-hour duration), questions to be given from the syllabus component (any of the units).

- ii) For Second test of 20 marks (1-hour duration), questions to be given from the skill development component of the syllabus.
- iii) The average of the two tests must be taken as a score for internal assessments
- c. The marks based on attendance shall be awarded as given below:
 - 76% to 80% = 05marks
 - 81% to 85% = 06marks
 - 86% to 90% = 08marks
 - 91% to 100% = 10marks
- d. With regards to Part-3 called “BUSINESS SKILL DEVELOPMENT COURSE” (BSDC)*, the marks allotment and procedure for marks allotment is given below the course matrix for each semester.

PART 2: SCHEME OF EXAMINATION FOR ELECTIVE GROUP – BUSINESS ANALYTICS

- a. There shall be a University Examination at the end of 5th & 6th semester. The maximum marks in each paper in this group shall be 100 marks, of which 50 marks will be a university examination, 30 marks internal assessment and remaining 20 marks will be Practical Examination conducted by an Internal & External Examiners who are in the panel of examiners as identified by the respective colleges and approved by the BoE Chairperson. Duration of Practical Examination will be one and half hours. Duration of theory exams will be two hours carrying 50 marks.
- b. Practical records will be evaluated as part of Practical Examination by both Internal and External Examiners.
- c. In Practical Examination, students will be assessed on the basis of Process Knowledge, Skill Operations involved, Results/Calculations and Reporting.
- d. Internal Assessment of 30 marks shall be allocated as follows:
 - 10 marks for attendance.
 - 20 marks from two tests, which are to be conducted during the semester.
 - i) For First test of 20 marks (1-hour duration), questions to be set from the syllabus.
 - ii) For Second test of 20 marks to be based on lab exercises.
 - iii) The average of the two tests must be taken as a score for internal assessment.
 - iv) Marks based on attendance shall be awarded as given below:
 - 76% to 80% = 04marks
 - 81% to 85% = 06marks
 - 86% to 90% = 08marks
 - 91% to 100% = 10marks

XI. APPEARANCE FOR THE EXAMINATION:

- a. A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b. A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

- c. Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d. A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects, which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XII. MINIMUM FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of the theory examination) and 40% in aggregate (i.e. total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - a. First Class: Those who obtain 60% and above of the total marks of parts I, II, III and IV.
 - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III and IV.
 - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II, III and IV.
2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course including part I, II, III and IV as a whole.
3. Class and ranks shall be declared based on the aggregate marks obtained by the candidate in all the subjects of the first to six semesters of degree course as a whole. However, only those candidates who have passed each semester public examination in the first attempt only shall be eligible for the award of ranks. The first 10 ranks only shall be notified.

XIV. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

XV. TERMS AND CONDITIONS:

- a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

XVI. PATTERN OF QUESTION PAPER:

For all subjects across all semesters except Elective Group - Business Analytics

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours (except Business Analytics elective group which shall be of 2 hours). The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

SECTION-A 1. a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5.	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
SECTION-C: 6,7,8,9.	(Essay type questions) Answer any THREE	(03 X 15 = 45 Marks)
Total		70 Marks

For Elective Group – Business Analytics

SECTION-A 1. a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4.	(Analytical questions) Answer any THREE	(02 X 05 = 10 Marks)
SECTION-C: 6,7,8.	(Essay type questions) Answer any THREE	(02 X 15 = 30 Marks)
Total		50 Marks

XVII. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

ANNEXURE-1



BBA (REGULAR) DEGREE COURSE (CBCS - SEMESTER SCHEME) 2019-20 COURSE MATRIX

I SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language I: Kannada / Sanskrit/ Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi /Hindi	1.1	4	3	30	70	100	2
	Language II: English	1.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Principles of Management	1.4	4	3	30	70	100	2
	Corporate Administration	1.5	4	3	30	70	100	2
	Production and Operations Management	1.6	4	3	30	70	100	2
Part 3	Business Skill Development Course(BSDC)* Industrial Visits	-	-	-	100	-	100	2
Part 4	Foundation Course*	-	3	2	30	70	100	2
	CC and EA*	-	-	-	50	-	50	1
Total Credits								17

(Note: Students will have to do community service during the vacation between First and Second semester.)

PART-3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*INDUSTRIAL VISITS

Objectives

- To make students aware of Industrial Process and Practices
- To make students understand the Flow of Operations in an Organization

Guidelines to the Institution

1. The BBA department of the college shall organize visit to two business establishments (Manufacturing /Financial/ Banking/Service establishment), in the first semester for the students.
2. The students will have to record the learning from visiting these organization in a record book.
3. For every organizational visit, information captured shall include -Profile of the organization consisting of Vision and Mission, Board of Directors, Department details, HR details, Manufacturing Process, Organization Structure, Turnover, Capital, No. of branches, Products/Services Marketed and so on.

Marks Allocation

- a. Each visit should be documented in a practical record book, the BBA department to award 30 marks per visit, the total of which comes to 60 Marks (30 marks X 2).
- b. Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College, for 40 Marks (20 + 20 marks), to assess the learning outcome of the two visits.
- c. After assessment, marks scored by the candidate to be sent to BCU along with IA Marks.

II SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language I: Kannada / Sanskrit/ Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi /Hindi	2.1	4	3	30	70	100	2
	Language II: English	2.2	4	3	30	70	100	2
Part 2 Optional	Corporate Accounting	2.3	4	3	30	70	100	2
	Quantitative Analysis	2.4	4	3	30	70	100	2
	Organizational Behavior	2.5	4	3	30	70	100	2
	Marketing Management	2.6	4	3	30	70	100	2
Part 3	Business Skill Development Course(BSDC)* Community Service	-	-	-	100	-	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC and EA	-	-	-	50	-	50	1
Total Credits								17

PART 3 BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*

COMMUNITY SERVICE

Objectives:

- To sensitize the students towards community service
- To enable students to learn about social entrepreneurship

Guidelines to the institution:

1. Each student will have to work in a Social /Charitable Trust /NGO / Red Cross Society/ or any other social service organization / association for THREE WEEKS during the vacation (after the first semester exam).
2. The entire batch of students to be divided equally among the BBA department faculty members. The faculty members to help students in the process of community service and preparation of the Community Service report.
3. The students to submit the Certificate of Community Service issued by the organization to the college along with a brief report of not less than 30 pages during the second semester.
4. The report should contain a brief profile of the organization, nature of service provided by them, a write up on the learning outcome of the student from the community service carried out by them.

Marks Allocation:

The marks for community service is to be allocated as follows:

- 50 marks for the service + 30 marks for the report + 20 marks for the viva-voce exam. Viva-Voce exam shall be conducted at the end of the semester, by the panel of internal faculty identified by the department and approved by the Principal. The Institution shall send the marks scored by the candidate to BCU along with IA Marks scored by them in the II Semester.

III SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language I: Kannada / Sanskrit/ Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi /Hindi	3.1	4	3	30	70	100	2
Part 2 Optional	Corporate Communication Skills -I	3.2	4	3	30	70	100	2
	Cost Accounting	3.3	4	3	30	70	100	2
	Human Resource Management	3.4	4	3	30	70	100	2
	Financial Markets and Services	3.5	4	3	30	70	100	2
	Business Data Analysis	3.6	4	3	30	70	100	2
	Corporate Financial Management	3.7	4	3	30	70	100	2
Part 3	Business Skill Development Course (BSDC)* Case Study Analysis	-	-	-	100	-	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC and EA	-	-	-	50	-	50	1
Total Credits								19

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*CASE STUDY ANALYSIS

Objectives:

- To develop thinking and analytical skills
- To develop managerial skills

Guidelines to the Institution:

1. Case Study Analysis Record Book should be prepared by the student during the third semester.
2. Five cases relating to subjects studied in the first three semesters have to be analyzed and recorded in the Case Study Analysis Record Book.
3. Students should submit Record Book 15 days before the completion of the third semester for which the marks shall be awarded by the BBA Department of the college.

Marks Allocation:

- 100 marks for Case Study Analysis Record Book for FIVE cases analyzed by the students (5 X 20 =100 marks)
 - 15 X 5 = 75 for case study analysis report
 - 5 X 5 = 25 for presentation and Viva-Voce examination
 - Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- These marks should be sent to BCU along with IA marks at the end of the third semester.

IV SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	Language I: Kannada / Sanskrit/ Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi /Hindi	4.1	4	3	30	70	100	2
Part 2 Optional	Corporate Communication Skills -II	4.2	4	3	30	70	100	2
	Business Research Methods	4.3	4	3	30	70	100	2
	Banking Law and Operations	4.4	4	3	30	70	100	2
	Entrepreneurship Development	4.5	4	3	30	70	100	2
	Management Accounting	4.6	4	3	30	70	100	2
	Customer Relationship Management	4.7	4	3	30	70	100	2
Part 3	Business Skill Development Course(BSDC)* Preparation of Business Plan for Start Ups	-	-	-	100	-	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC and EA	-	-	-	50	-	50	1
Total Credits								19

(Note: Students shall conduct a Field Study in the area of business, during the vacation between Fourth and Fifth semester. The respective guideline for Field Study is provided under the Fifth Semester Course Matrix. Related marks will be awarded in the Fifth Semester)

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)* PREPARATION OF BUSINESS PLAN FOR START-UPS

Objectives:

- To provide exposure for Start-ups and New Age Business Models.
- To develop entrepreneurial mindset among students.

Guidelines to the institution:

1. Each student shall prepare hypothetical/imaginary entrepreneurship project report by indicating products/services that will be produced, marketed, key resources that will be used, customer segment that will be targeted to, the investment that will be required, funds that will be raised, cost which will be incurred, turnover that will be achieved and profit that will be attained from the business.
2. Entrepreneurship Project Record Book should be submitted to the college 15 days before completion of the Fourth Semester.

Marks allocation:

- 75 marks for Business Plan Report and 25 marks for Presentation & Viva-Voce examination.
- Viva-Voce examination shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- These marks should be sent to the University along with IA marks at the end of the **Fourth semester**.

V SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax - I	5.1	4	3	30	70	100	3
	Business Regulations	5.2	4	3	30	70	100	3
	Indirect Taxes	5.3	4	3	30	70	100	3
	Information Technology for Business – I	5.4	4	3	30	70	100	3
	Elective 1	5.5	4	3	30	70	100	3
	Elective 2	5.6	4	3	30	70	100	3
Part 3	Business Skill Development Course(BSDC)* A. Field Study	-	-	-	100	-	100	2
	B. Skill Enhancement Course (SEC)** Employability Skills Training (Aptitude and GD Training)	-	2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course (AECC)	-	3	2	30	70	100	2
Total Credits								24

(Note: Students will have to undergo Internship with any Business Organization during the vacation between Fifth and Sixth semester.)

PART 3A

BUSINESS SKILL DEVELOPMENT COURSE (BSDC) *FIELD STUDY

Objectives:

- To enhance the classroom learning
- To support the students in contextual and experiential learning

Guidelines to the institution:

1. Every student should have taken up field study during the vacation between fourth and fifth semester in the area of Marketing/Human Resource Management/Business Development/Finance/Entrepreneurship or any other aspect of business organization, for example:

- Market survey for a product or service
- A study on problems and challenges of small entrepreneurs
- A study on awareness about various banking services
- Student satisfaction survey about the quality of education
- Employee satisfaction survey
- Any other aspect related to business that can be covered under field study.

2. The Field Study report should essentially include:

- Introduction
- Design of the Study
- Analysis
- Findings and Conclusions.

3. The faculty members shall guide the students in field study process and preparation of the report.

Marks allocation:

- 75 marks for the Field Study Report and 25 marks for Presentation and Viva-Voce examination.
- Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- The marks should be sent to the University along with IA marks at the end of the Fifth semester.

PART 3B **SKILL ENHANCEMENT COURSE: EMPLOYABILITY SKILLS TRAINING**Objective:**

To enable the student to prepare for corporate placements

Guidelines to the Institution:

1. BBA department should conduct Aptitude and GD training for the students of BBA for minimum of two hour per week.
2. The students should be trained in the areas of quantitative aptitude and group discussion.

Marks Allocation

- a) The Relevant marks should be awarded to the students on completion of the training based on Aptitude Test (50 marks) and Mock Group Discussion (50 marks).
- b) The evaluation shall be done by the panel of internal examiners, identified by the department and approved by the principal.
- c) The Institution should send the marks to the University along with IA Marks scored by them in the Fifth Semester.

VI SEMESTER - BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax - II	6.1	4	3	30	70	100	3
	Strategic Management	6.2	4	3	30	70	100	3
	International Business	6.3	4	3	30	70	100	3
	Information Technology for Business – II	6.4	4	3	30	70	100	3
	Elective 3	6.5	4	3	30	70	100	3
	Elective 4	6.6	4	3	30	70	100	3
Part 3	Business Skill Development Course(BSDC)* A. Internship with Business Organisation	-	-	-	100	-	100	2
	B. Skill Enhancement Course (SEC)** Placement Training	-	2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course (AECC)	-	3	2	30	70	100	2
Total Credits								24

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*

A. INTERNSHIP WITH BUSINESS ORGANIZATIONS

Objectives:

- To enhance the classroom learning
- To provide training and experiential learning opportunities for students
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to professional context

Guidelines to the institution:

1. Each student will have to work in a Business Organization for three weeks during the vacation between fifth and sixth semester.
2. The entire batch of students to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in internship process.
3. The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 25 pages. The report to contain a brief detail of the organization, nature of business, a write up on the learning outcome from the internship carried out by them.

Marks Allocation:

- 75 marks for the Internship Report and 25 marks for Presentation and Viva-Voce examination.
- Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.
- The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

B. SKILL ENHANCEMENT COURSE - PLACEMENT TRAINING**

Objective:

To prepare the student for corporate placements

Guidelines to the Institution:

1. BBA department shall conduct placement training for a minimum of two hours per week.
2. The students should be trained in the areas of personal interview, resume preparation, email etiquette, corporate etiquette and work discipline.

Marks Allocation

- a) The Relevant marks to be awarded to the students on completion of the training. IA marks shall be awarded on the basis of Practical Record (25 marks), Mock Personal Interview (25 marks) and Test on Resume preparation & Etiquettes (50 marks).
- b) The evaluation shall be done by the panel of internal examiners, identified by the department and approved by the principal.
- c) The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

ELECTIVE GROUPS

FINANCE ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	FN 5.5	Advanced Corporate Financial Management
	FN 5.6	Security Analysis and Portfolio Management
VI	FN 6.5	Risk Management and Derivatives
	FN 6.6	International Finance

MARKETING ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	MK 5.5	Consumer Behavior
	MK 5.6	Integrated Marketing Communication
VI	MK 6.5	Digital Marketing
	MK 6.6	Supply Chain and Logistics Management

HUMAN RESOURCE ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	HR 5.5	Industrial Relations and Employee Legislation
	HR 5.6	Compensation and Performance Management
VI	HR 6.5	International Human Resources Management
	HR 6.6	Organization Development and Change Management

DATA ANALYTICS ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	DA 5.5	Business Analytics
	DA 5.6	Marketing Analytics
VI	DA 6.5	Financial Analytics
	DA 6.6	HR Analytics

FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT COURSE (SEC) / ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) / INTERDISCIPLINARY COURSES

- ❖ Common for all programs, MCQ type of question paper shall be used and use of modern teaching aids and supply of study material is recommended.
 - Constitution of Indian and Human Rights
 - Environmental Science
 - Computer Applications and Information Technology
 - Business Entrepreneurship and Management
 - Philosophy, Psychology and Life Skills
 - Personality Development and Leadership
 - Culture, Diversity and Society
 - Research Methodology
 - Education and Literacy / Science and Society
 - Human Resource Development / Management
 - Any one Foreign Language
 - Commodity & Stock Market
 - Mathematics in finance.
 - Any other Course prescribed by the University from time to time

CO-CURRICULAR AND EXTENSION ACTIVITIES (CC & EA)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indians in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.
-

Evaluation of Co-curricular and Extra Curricular Activities as per the procedure evolved by the University from time to time

1.3 FINANCIAL ACCOUNTING

OBJECTIVES:

- To enable the students to have a comprehensive understanding of Financial Accounting
- To know the conceptual frame work of accounting cycle
- To understand and prepare Final Accounts of Proprietary Concerns.

UNIT 1: INTRODUCTION TO ACCOUNTING

8Hrs.

Accounting- meaning, definition, objectives, scope, basic terms, Accounting Principles, Concepts and Conventions, Accounting Equations, Accounting Standards- meaning, definition, objectives, role of ASB, List of Accounting Standards issued by ICAI.

UNIT 2: ACCOUNTING PROCEDURE

12Hrs.

Double entry system – meaning, importance, rules of debit and credit; Journal –meaning, importance of journal entries, journalizing (Practical Problems); Ledger - meaning, importance, posting entries (Practical Problems).

UNIT 3: CASH BOOK AND BANK RECONCILIATION

12Hrs.

Cashbook, Types of Cashbook-single column, double column and petty cashbook (Practical Problems); Bank Reconciliation - meaning, causes of differences, importance, preparation and presentation of BRS (Practical Problems).

UNIT 4: TRIAL BALANCE, FINAL ACCOUNTS OF PROPRIETARY CONCERN

16Hrs.

Trial Balance- objectives, preparation, errors and rectification (Theory only); Preparation of Profit and Loss Account and Balance Sheet (Vertical Form).

UNIT 5: ACCOUNTING SOFTWARE

8Hrs.

Introduction to Tally - Company Creation, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing vouchers, voucher entry, making different types of vouchers, correcting sundry debtors and sundry creditors accounts, preparation of Trail Balance; Accounts books- Cash Book, Bank Books, Ledger Accounts, Group Summary, Journal Register, Statement of Accounts and Balance Sheet.

SKILL DEVELOPMENT

- Maintaining practical record for the accounting exercises executed during tally classes.

BOOKS FOR REFERENCE

1. Jawaharlal and Seema Srivastava: Financial Accounting, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting, HPH
4. Dr. Venkataraman R. and others, Fundamentals of Accounting, VBH5.
5. Grewal and Gupta, Advanced Accounting, Sultan Chand.
6. S. P Jain and K. L. Narang ; Financial Accounting, Kalyani Publishers.
7. Soundrarajan A and K. Venkataramana, Financial Accounting, SHB Publishers.
8. Manjunath, GunduRao – Computer Business Applications, HPH.
9. Sudaimuthu and Anthony: Computer Applications in Business, HPH

1.4 PRINCIPLES OF MANAGEMENT

OBJECTIVES: To familiarize the students with concepts and principles of management

UNIT 1: INTRODUCTION TO MANAGEMENT

10 Hrs.

Introduction –Meaning, Evolution of Management thought, pre-scientific management era, classical management era, neo-classical management era, modern management era; Nature and Characteristics of Management - Scope and functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management.

UNIT 2: PLANNING AND DECISION MAKING

08 Hrs.

Nature, importance and purpose of planning - Planning Process; Objectives; Types of plans (Meaning only); Decision making- importance and steps; MBO and MBE (Meaning only)

UNIT 3: ORGANIZING AND STAFFING

12 Hrs.

Nature and purpose of organization; Principles of organizing; Delegation of authority; Types of organization- Departmentation, Committees; Centralization v/s Decentralization of authority and responsibility, Span of Control; Nature and importance of staffing

UNIT 4: DIRECTING COMMUNICATING AND COORDINATING

10Hrs.

Meaning and nature of direction, Principles of direction; Communication -Meaning and importance, Communication process, Barriers to Communication, Steps to overcome communication barriers, Types of Communication; Coordination–Meaning, importance and Principles

UNIT 5: CONTROLLING

10 Hrs.

Meaning and steps in controlling, Essentials of Effective Control system, techniques of control (in brief).

UNIT 6: BUSINESS SOCIAL RESPONSIBILITY AND MANAGERIAL ETHICS:

4 Hrs.

Business Social responsibility-meaning, arguments for and against business social responsibility; Green management- meaning, Green management actions; Managerial Ethics - Meaning-importance of ethics in business, factors that determine ethical or unethical behavior.

SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development book.
- Different types of Organization structure.
- Draft Control charts for different industries / business groups.

BOOKS FOR REFERENCE

1. Stephen P. Robbins, Management, Pearson
2. Koontz and O'Donnell, Management, McGraw Hill.
3. L M Prasad, Principles of management, Sultan Chand and Sons
4. V.S.P Rao/Bajaj, Management process and organization, Excel Books.
5. Appanniah and Reddy, Management, HPH.
6. T. Ramaswamy : Principles of Management, HPH.

1.5 CORPORATE ADMINISTRATION

OBJECTIVE: To familiarize the students with the existing Company Law and Administration.

UNIT 1: INTRODUCTION TO COMPANY

08 Hrs.

Meaning and Definition – Features – Steps in formation of Joint Stock Company, High Lights of Companies Act 2013 - Kinds of Companies – 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, Global Company, Body of Corporate, Listed Company (Meaning only)

UNIT 2: FORMATION OF A COMPANY

14 Hrs.

Promotion Stage - Meaning of Promoter, Position of Promoter and Functions of Promoter; Incorporation Stage – meaning and contents of Memorandum of Association and Articles of Association, Difference between Memorandum of Association and Articles of Association, Certificate of Incorporation; Subscription Stage – meaning and contents of Prospectus, Statement in lieu of Prospects and Book Building; Commencement Stage – Documents to be filed, e-filing, Registrar of Companies, Certificate of Commencement of Business.

UNIT 3: COMPANY ADMINISTRATION

18 Hrs.

Key Managerial Personnel – Managing Director, Whole Time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors–Appointment, Powers, Duties and Responsibilities; Managing Director–Appointment, Powers, Duties and Responsibilities; Audit Committee; CSR Committee; Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities and Removal or dismissal.

UNIT 4: CORPORATE MEETINGS

08 Hrs.

Corporate Meetings - Types of Meetings, Annual General Meeting, Extraordinary General Meetings, Board Meeting; Requisites of a valid meeting; resolutions and kinds of resolution; preparation Agenda and minutes.

UNIT 5: WINDING UP OF COMPANIES

08 Hrs.

Meaning – Modes of Winding up; Official Liquidator-Powers and Duties; Consequences of Winding up

UNIT 6: CSR LEGISLATION IN INDIA

04 Hrs.

Meaning of CSR, Scope for CSR Activities under schedule VII of the Companies Act, 2013, Provisions of CSR mandate.

SKILL DEVELOPMENT

- Record specimen copy of Memorandum of Association and Articles of Association of any company.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Two cases related to corporate governance to be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development record book.
- Write CSR summary of any two companies.

BOOKS FOR REFERENCE

1. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand and Sons.
2. M.C. Shukla and Gulshan, Principles of Company Law, S. Chanda and Co.
3. C.L. Bansal, Business and Corporate law, Excel Books.
4. S.S Gulshan, Company Law, New Age International.
5. Maheshwari and Maheshwari, Elements of Corporate Laws, Himalaya Publishers
6. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
7. Pradeep K. Shinde, Corporate Environment, VBH.

1.6 PRODUCTION AND OPERATIONS MANAGEMENT

OBJECTIVE: To make the students understand the concepts of production and operations management.

UNIT 1: INTRODUCTION TO PRODUCTION AND OPERATIONS MANAGEMENT 12Hrs.

Introduction - Meaning and Definition; Classification - Objectives and Scope of Production and Operation Management; Automation: Introduction, Meaning and Definition, Needs, Types, Advantages and Disadvantages.

UNIT 2: PLANT LOCATION AND LAYOUT 08Hrs.

Introduction – Meaning and Definition, Factors affecting location, theory and practices, cost factor in location- Plant layout principles, space requirement, Different types of facilities; Organization of physical facilities – building, sanitation, lighting, air conditioning and safety.

UNIT 3: MATERIALS MANAGEMENT 08 Hrs.

Introduction – Meaning and Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control, Techniques of inventory Control (Concept only).

UNIT 4: PRODUCTION PLANNING AND QUALITY CONTROL 16 Hrs.

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing – Quality Control Production Planning/operations planning and control-role of production planning and control in operation management-scope of production planning and control-main functions of PPC-Level of Production Planning-Production planning functions-production control functions-benefits of production planning and control-productions planning and control in different productions and system. Meaning of ISO and TQM.

UNIT 5: MAINTENANCE AND WASTE MANAGEMENT 12Hrs.

Introduction – Meaning – Objectives - Types of maintenance, Break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery.

SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development book.
- Draw a ISO specification chart
- Draw any two quality control charts

BOOKS FOR REFERENCE

1. Ashwathappa. K and Sridhar Bhatt : Production and Operations Management, HPH.
2. Gondhalekar and Salunkhe : Productivity Techniques, HPH.
3. SN Chary, Production and Operations Management, McGraw-Hill.
4. U. Kachru, Production and Operations Management, Excel Books.
5. Alan Muhlemann, John Oaclank and Keith Lockyn, Production and Operations Management, PHI.
6. K KAhuja, Production Management, CBS Publishers.
7. S.A. Chunawalla and Patel: Production and Operations Management, HPH.
8. Everett E Adam Jr., and Ronald J Ebert, Production and Operations Management, Sage Publishers.
9. Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management
10. Thomas E. Morton, Production Operations Management, South Western College.
11. K. Venkataramana, Production Operations Management, SHBP.

2.3 CORPORATE ACCOUNTING

OBJECTIVES:

- To enable the students to have a comprehensive understanding about the provisions of the Company's Act and Corporate Accounts and Reporting.
- To analyse the Financial statements for economic decision at corporate level
- To enable the students to read annual report.

UNIT 1: ISSUE OF SHARES

8Hrs.

Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount: Pro-Rata Allotment; Journal Entries relating to issue of shares; Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form (Practical Problems).

UNIT 2: COMPANY FINAL ACCOUNTS

20 Hrs.

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items, Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves, Preparation of Profit and Loss Account and Balance Sheet (Vertical Form Schedule -III) (Practical Problems).

UNIT 3: FINANCIAL STATEMENTS ANALYSIS

10 Hrs.

Comparative Statements - Comparative Income Statement, Comparative Balance Sheet; Common size Statements – Common Size Income Statement, Common Size Balance Sheet – Trend Percentages. (Analysis and Interpretation)

UNIT 4: INTERNATIONAL FINANCIAL REPORTING STANDARDS

10 Hrs.

International Financial Reporting Standards- meaning of IFRS, relevance of IFRS in India, merits and limitations of IFRS; Process of setting IFRS- practical challenges in implementing IFRS; Convergence of IFRS in India; List of International Financial Reporting Standards issued by IASB.

UNIT 4: CORPORATE REPORTING (ANNUAL REPORTING)

8 Hrs.

Corporate Reporting - meaning, types, characteristics of financial report, users of corporate report; Components corporate report– general corporate information, financial highlights, letter to the shareholders from the CEO, management's discussion and analysis; Financial Statements-balance sheet, income statement, and cash flow statement, notes to the financial statements; Auditor's report; Accounting Policies; Corporate Governance Report; Corporate Social Responsibility Report (Discuss only Role and Significance of above components of corporate report).

SKILL DEVELOPMENT

- Collect financial statement of a company and analyse the same and write a summary for management decision making.
- Write a summary of two companies' annual report.
- List out the accounting policies in annual report of the company
- List 20 IFRSs

BOOKS FOR REFERENCE

1. Anil Kumar, Rajesh Kumar & Mariyappa – Corporate Accounting, HPH.
2. Soundrarajan A and K. Venkataramana, Corporate Accounting, SHBP.
3. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
4. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
5. Tulsian and Tulsian, “ Financial Reporting”, S.Chand
6. Ramachandran, and Kakani, “How to Analyze Financial Statements”, Tata McGraw Hill
7. Palat, Raghu, “How to Read Annual Reports and Balance Sheets”, JAICO Publishing House
8. Dash A.P., “Financial Wisdom – Finance for Non-Finance Executives”, Dreamtech Press

2.4 QUANTITATIVE ANALYSIS

OBJECTIVE: To provide basic knowledge of mathematics and their application to commercial situations.

UNIT 1: NUMBER SYSTEM

04 Hrs.

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational and Irrational numbers, Real Numbers, HCF and LCM (Simple problems).

UNIT 2: THEORY OF EQUATIONS

10 Hrs.

Introduction – Meaning - Types of Equations – Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems

UNIT 3: INDICES, MATRICES AND LOGRITHEMS

16 Hrs.

Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammers rule in two variables – problems.

Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification.

UNIT 4: COMMERCIAL ARITHMETIC

16 Hrs.

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

UNIT 5: PROGRESSIONS

10 Hrs.

PROGRESSIONS: Arithmetic Progression - Finding the 'nth' term of AP and Sum to nth term of AP. Insertion of Arithmetic Mean Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean.

SKILL DEVELOPMENT:

- Develop an Amortization Table for Loan Amount – EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Preparation of Bank Statement.
- Application of Matrix In Business Problems

BOOKS FOR REFERENCE:

1. Saha: Mathematics for Cost Accountants, Central Publishers
2. R.G. Sahaand Others – Methods and Techniques for Business Decisions, VBH
3. Dr. SanchetiandKapoor: Business Mathematics and Statistics, Sultan Chand
4. Zamarudeen: Business Mathematics, Vikas
5. R.S Bhardwaj :Mathematics for Economics and Business
6. Madappa, mahadi Hassan, M. IqbalTaiyab – Business Mathematics, Subhash
7. G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers

2.5 ORGANIZATIONAL BEHAVIOR

OBJECTIVES:

- To enable the students to learn the basics of individual behavior and group behavior.
- To understand the organizational dynamics

UNIT 1: ORGANIZATIONAL BEHAVIOUR

04 Hrs.

Organization Behavior– Meaning, Definition of OB, Importance of OB, Foundations of OB.

UNIT 2: FOUNDATIONS OF INDIVIDUAL BEHAVIOUR

22 Hrs.

Personal Factors, Environmental Factors, organization systems and resources

Personality-Meaning, Nature, Determinants and Traits of Personality

Perception- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors, Managing Perceptions.

Learning-Nature, Theories of Learning-classical conditioning theory, Operant conditioning theory, Cognitive learning theory, Social learning theory, Principles of Learning.

Attitude - Nature, Formation, Barriers to change in attitude and ways to overcome barriers.

UNIT 3: MOTIVATION AND LEADERSHIP

10 Hrs.

Motivation theories- Maslow's Need hierarchy theory, Herzberg's Two factor theory, McGregor's X and Y theory; Leadership – Meaning, Formal and Informal Leadership, Characteristics of leadership; Leadership Styles – Autocratic style, Democratic style, Participative style, Laissez faire Leadership Styles, Transition Leadership, Transformative Leadership, Charismatic Leadership Style.

UNIT 4: GROUP AND TEAM DYNAMICS

16 Hrs.

Group Dynamics-meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behavior, Team Dynamics- meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict, managing interpersonal relationships

UNIT 5: ORGANIZATIONAL CHANGE

04 Hrs.

Meaning, Nature of change, Factors influencing change, Resistance to change, Overcoming resistance,

SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed and record in the skill development
- Draw Blake and Mouton managerial grid
- List the determinants of personality

BOOKS FOR REFERENCE

1. Fred Luthans, Organizational Behaviour. McGraw Hill
2. Robbins, Organizational Behaviour, International Book House.
3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
4. K. Aswathappa, Organizational Behaviour, HPH.
5. Appanniah and, Management and Behavioural Process, HPH
6. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
7. Rekha and Vibha – Organizational Behavioural, VBH.
8. P.G. Aquinas Organizational Behavior, Excel Books.
9. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

2.6 MARKETING MANAGEMENT

OBJECTIVE:

- To enable the students to understand the concept of marketing, its applications and the recent trends in Marketing.

UNIT 1: INTRODUCTION TO MARKETING

10 Hrs.

Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing.
Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).

UNIT 2: MARKETING ENVIRONMENT (MACRO)

10 Hrs.

Meaning, Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.

UNIT 3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

10 Hrs.

Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer Behavior; Buying Decision Process.

UNIT 4: MARKETING MIX

20 Hrs.

Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion.
Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling,
Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing;
Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels.
Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning Only)

UNIT 5: SERVICES MARKETING

06 Hrs.

Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).

SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed and recorded in the skill development
- Design a logo and tagline for a product of your choice
- Develop an advertisement copy for a product.
- Prepare a chart for distribution network for different products.

BOOKS FOR REFERENCE

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI
3. William J. Stanton, Michael J.Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill Education.
4. Bose Biplab, Marketing Management, Himalaya Publishers.
5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
7. Sontakki, Marketing Management, Kalyani Publishers.
8. P N Reddy and Appanniah, Marketing Management, HPH.

3.2 CORPORATE COMMUNICATION SKILLS – I

OBJECTIVES:

- To enable the students to understand the skills required for effective communication at different levels of an organization.
- To enhance listening, note taking and presentation skills.
- To build communication skills among the students required for Digital Platforms.
- To build Business Correspondence Skills among the students.

UNIT 1: FUNDAMENTALS OF COMMUNICATION

08 Hrs.

Introduction - Meaning of Communication; Purpose or Objectives of Communication; Process or Stages of Communication; Principles of Effective Communication; Barriers to Effective Communication; Types of Communication (Meaning & Features) – Interpersonal, Intrapersonal, Internal, External, Upward, Downward, Lateral, One-way, Two-way, Formal & Informal, Cross Cultural Communication; Scope of Communication; Limitations of Communication

UNIT 2: COMMUNICATION SKILLS

14 Hrs.

Reading skills – Meaning; Importance of Reading Skills; Reading comprehension skills – Literal, Evaluative, Inferential; Types of Reading Techniques – Skimming, Scanning, Intensive, Extensive and Guidelines for improving Reading Skills.

Listening skills – Meaning; Importance of Listening; Types of listening (Meaning and Benefits of each type of Listening) – Attentive, Reflective, Discriminative, Comprehension, Critical, Biased, Evaluative, Appreciative, Sympathetic & Empathetic; Barriers to listening; Overcoming barriers to listening.

Note taking skills – Meaning; Importance of note taking; Methods of note making – Outline Method, Cornell Method, Mapping Method, Charting Method, Box & Bullet Method.

Presentation skills – Meaning of Presentation in Business Communication; Importance of Presentation Skill in Business; Types of Presentations (Meaning, Pros & Cons of each type) – Informative, Instructional, Progress Reporting, Persuasive, Decision making, Problem Solving.

UNIT 3: COMMUNICATION MEDIA AND PLATFORM

12 Hrs.

Communication Media/Channel – Meaning; Role of Communication Channel; Types of Communication Medium: (a) **Physical Media** – Meaning, Types – Large Meeting, Department Meeting, Up close and Personal (Exclusive Meeting), Video Conference, Viral Communication or Word of Mouth (b) **Mechanical Media** – Meaning, Types – Email, Weekly Letters/ news Letters, Personal letters, Bill Boards, Intranet, Magazines/Papers, SMS, Social Media (c) **Push and Pull Channels** – Meaning and Features.

Communication Platform – Internal & External Platforms – Meaning and importance

Internal communication Platforms – Intranet, Blogosphere, Portals, You tube, Google Hangouts, Skype, Webcasts and Zoom.

External Communication Platforms – Corporate Website, Face book, Twitter, LinkedIn, You tube Accounts, Corporate Blog. (Each of the types only Meaning and Importance to be discussed)

UNIT 4: COMMUNICATION ETHICS

10 Hrs.

Introduction - Meaning; Importance of ethical communication;

Ethical perspectives – Religious, Economic, Legal, Utilitarian, Universalistic, Humanistic, Dialogic, Situational perspectives.

Ethical issues in business communication – Honesty, Respect, Sensitivity to Cultural Differences

Ethical dilemmas involved in business communication – Secrecy, Whistle blowing, Rumors & Gossip, Lying, Ambiguity.

UNIT 5: BUSINESS CORRESPONDENCE

12 Hrs.

Business Letters – Meaning; Importance and Advantages of Business Letters; Letter components and Layout.

Types of Business Letters – (a) Letters of Inquiries – Meaning; Forms of Inquiry Letters and Content (b) Replies to Inquiries – Meaning; Contents (c) Orders – Meaning; Contents (d) Complaints & Adjustment Letters – Meaning & Contents (e) Collection Letters – Meaning; Purpose and Different stages of Collection Writing.

SKILL DEVELOPMENT:

- Diagrammatic representation of communication process
- Preparation of presentation slides
- Creation of a Company Blog
- Drafting of inquiries, replies to inquiries, orders & complaints
- Drafting of adjustment letters & collection letters

BOOKS FOR REFERENCE:

1. C.S. Raydu, Corporate Communication, HPH
2. Rai & Rai, Business Communication, HPH
3. S.P. Sharman, Bhavani.H, Corporate Communication, VBH
4. K. Venkataramana, Corporate Communication, SHBP
5. Rajkumar, Basic Business Communication: Concepts, Applications and Skills, Excel Books
6. Taylor, Shirley, Communication for Business : A Practical Approach, Pearson Education
7. Peter URS Bender, Robert. A.Traez, Secrets of Face to Face Communication, Macmillan India
8. Vilanilam,J.V, More Effective Communication: A manual for Professionals, Response Books
9. Guptha.C.B, Business Communication and Customer Relations, Sulthan Chand
10. Guptha,C.B, Business Communication and Organization and Management, Sulthan Chand
11. Subhash Jagota, Succeeding Through Communication, Excel Books
12. Chopra,R.K, Communication Management, HPH
13. Nageshwara Rao Das, Rajendra.P, Communication Skills, HPH
14. Ghanekar, Anjali, Communication Skills for Effective Management, Everest Publishing House
15. Mandal.S.K, Effective Communication and Public Speaking, Jaico publishing House
16. Jetwaney, Jaishri, Corporate Communication, Oxford university Press
17. James.S.O. Rourke, Jaba Mukherjee Gupta, Management Communication A Case-Analysis Approach, Pearson India
18. Gower Handbook of Internal Communication, Ane Books
19. Tuleja, Elizabeth, Intercultural Communication For Business, Cenage Learning
20. Rosemary .T. Fruehling, Lacombe, Joan.M, Communication For Results, Response Books
21. Margerison, Charles.J, The Art of Effective Communication, Excel Books

3.3 COST ACCOUNTING

OBJECTIVE:

- To familiarize students with the various concepts and elements of cost and methods of ascertaining the costs

UNIT 1: INTRODUCTION TO COST ACCOUNTING

14 Hrs.

Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organisation, Difference between Cost Accounting and Financial Accounting; Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Driver, Responsibility Centres; Cost Reduction and Cost Control; Methods and Techniques of Costing (Meanings only); Use of IT in Cost Accounting; Limitations of Cost Accounting; **Cost Sheet:** Meaning and Cost Heads in a Cost Sheet, Presentation of Cost information in Cost Sheet/Statement- Problems on Cost Sheet, Tenders and Quotations.

UNIT 2: MATERIALS COST

12 Hrs.

Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material.

Materials Procurement: Procedure for procurement of materials and documentation involved in procurement of materials- (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note); **Material Storage and Records:** Duties of Store keeper, Store records- (Bin cards, Stores Ledger, Stock Control Cards); **Material Issues and Valuation:** Procedure for material issues, Documents used in material issues- (Material Requisition Note, Material Transfer Note, Materials Return Note); Valuation of material issues- preparation of Stores Ledger/ Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Methods- problems.

Inventory Control: Inventory control techniques and determination of various stock levels- Problems on Level Setting and Computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- Two-Bin system, KANBAN, JIT Inventory Management technique, Perpetual Inventory system (Concepts only).

UNIT 3: EMPLOYEE COST

8 Hrs.

Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organisations; **Attendance Procedure-** Time keeping and Time Booking, Idle Time- Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only); **Methods of Remuneration (Payment of Wages and Incentives)** Problems on calculation of earnings under Time Rate (Straight time rate, Halsey and Rowan Methods) and Piece rate systems (Straight piece rate and Taylor's differential piece rate); **Employee Turnover-** Meaning, Reasons and Effects of LTO/ETO.

UNIT 4: OVERHEADS

12 Hrs.

Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; **Problems** on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method); Accounting and Control of Administrative, Selling and Distribution overheads; Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate.

UNIT 5: ACTIVITY BASED COSTING

10 Hrs.

Introduction, Traditional System of absorbing overheads, Limitations of Traditional system of absorbing overheads, Activity Based Costing – Meaning and Definition, Absorption of overheads under Activity Based Costing system, Differences between Traditional system and Activity Based Costing system of absorbing overheads, Steps involved in installation or implementation of Activity Based Costing system, Advantages and Limitations of Activity Based Costing system – Problems.

SKILL DEVELOPMENT:

- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory using any one method of pricing material issues.
- Calculate the amount of Wages under Halsey / Rowan Plans, using imaginary data.
- Identify any 10 cost driver rates.

BOOKS FOR REFERENCE:

1. Jain and Narang, Cost Accounting, Kalyani Publication House.
2. M.N Arora, Cost Accounting , HPH
3. N.K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd.
4. Dr. V Rajeshkumar, Dr. R K Srikanth, Cost Accounting, MH India
5. Ratnam, Cost Accounting, Kitab Mahal
6. P C Tulsian, Cost Accounting, MHE India
7. Nigam & Sharma, Cost Accounting, HPH
8. Dr. B. Mariyappa, Cost Accounting, HPH
9. Khanna, Ahuja & Pandey, Practical Costing, S Chand & Co. Ltd.
10. B.S. Raman, Cost Accounting, United Publisher
11. Ravi M. Kishore, Cost Management, Taxmann

3.4 HUMAN RESOURCE MANAGEMENT

OBJECTIVE:

- To familiarize the students with various aspects of Human Resource Management.

UNIT 1: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT 10 Hrs.

Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager and Trends influencing HR practices.

UNIT 2: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION 14 Hrs.

Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP

HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting.

Succession Planning – Meaning and Features.

Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only).

Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment

Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features.

UNIT 3: INDUCTION, TRAINING AND COMPENSATION 10 Hrs.

Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning.

Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development.

Compensation: Direct and Indirect forms of Compensation (Concepts only) and Compensation Structure.

UNIT 4: PERFORMANCE APPRAISAL, PROMOTION & TRANSFERS 14 Hrs.

Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal.

Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion.

Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing.

UNIT 5: EMPLOYEE ENGAGEMENT AND PSYCHOLOGICAL CONTRACT 8 Hrs.

Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement - Measurement of EE, Benefits of EE.

Psychological contract: Meaning and features

SKILL DEVELOPMENT:

- Preparation of Job Descriptions and Job specifications for a Job profile
- Choose any 2 MNCs and present your observations on training programs adopted.
- Develop a format for performance appraisal of an employee.
- Analyze any two Employee Engagement models.
- Analyze the components of pay structure based on the CTC of companies from different sectors.

BOOKS FOR REFERENCE:

1. Aswathappa, Human Resource Management, McGraw Hill
2. Edwin Flippo, Personnel Management, McGraw Hill
3. C.B.Mamoria, Personnel Management, HPH
4. Subba Rao, Personnel and Human Resources Management, HPH
5. Reddy & Appannaiah, Human Resource Management, HPH
6. Madhurimalal, Human Resource Management, HPH
7. S.Sadri & Others: Geometry of HR, HPH
8. Rajkumar : Human Resource Management I.K. Intl
9. Michael Porter, HRM and Human Relations, Juta & Co.Ltd.
10. K. Venkataramana, Human Resource Management, SHBP

3.5 FINANCIAL MARKETS AND SERVICES

OBJECTIVES:

- To provide an insight into the functioning of Indian financial system and various components of the financial system.
- To make the students to understand the inter-relationship among different components and the impact on business enterprise.

UNIT 1: OVERVIEW OF FINANCIAL SYSTEM

06 Hrs.

Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.

UNIT 2: FINANCIAL INSTITUTIONS

12 Hrs.

Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions.

Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.

UNIT 3: FINANCIAL SERVICES

14 Hrs.

Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.

UNIT 4: FINANCIAL MARKETS AND INSTRUMENTS

18 Hrs.

Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.

UNIT 5: STOCK MARKETS

06 Hrs.

Introduction - Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.

SKILL DEVELOPMENT:

- Visit any financial institution and prepare a report regarding its structure, functions and performance.
- Analyze the ratings given by any credit rating agency, for at least 5 companies.
- Conduct a mock stock-trading session and record the outcome.
- Identify a company of your choice and record its share prices for one month.

BOOKS FOR REFERENCE:

1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2. Khan, M.Y, Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4. Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House
8. H.R Machiraju, Indian Financial System, Vikas Pub. House
9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH

3.6 BUSINESS DATA ANALYSIS

OBJECTIVES:

- To help the students to acquire knowledge on the various statistical tools used for data analysis that can be applied in Business.
- To help the students to understand the statistical tools available for business data testing

UNIT 1: INTRODUCTION TO STATISTICS

12 Hrs.

Introduction- Meaning, functions, Types of Statistics- Descriptive and Inferential, Difference between Descriptive and Inferential, uses of Statistics, Role of estimation in Statistics, Scale of measurement - Nominal, Ordinal, Interval and Ratio.

Collection of Data- Types of Data – Structured Data (Cross Section, Time series and Longitudinal), Unstructured Data, Techniques of data collection- Census technique (Meaning) and Sampling- Meaning and Methods of Sampling, Estimation in statistics, Characteristics of sample.

Classification- Meaning, Objectives and Methods of Classification of data.

Tabulation- Meaning, Parts of a Table and Types; Simple Problems on Tabulation.

Diagrammatic Presentation- Application of each chart Bar Diagrams: Simple Bars, Multiple Bars, Sub-divided Bar Diagram, Percentage Bar Diagram, Two Dimensional Diagrams, Pie Diagram, Scatter plot, Box plot, when to use what kind of Chart.

UNIT 2: MEASURES OF CENTRAL TENDENCY AND DISPERSION

16 Hrs.

Measures of Central Tendency- Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series-Problems using Direct Method only.

Median: Calculation of Median for Individual, Discrete and Continuous Series.

Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection Method only (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode

Measures of Dispersion: Calculation of Standard deviation and Coefficient of Variation in Individual, Discrete and Continuous Series- Problems using Direct Method only.

Measures of Skewness: Calculation of Karl Pearson's method of Skewness (Uni-Modal only).

UNIT 3: CORRELATION AND REGRESSION ANALYSIS

14 Hrs.

Correlation Analysis- Meaning, Types of Correlation, Calculation of Karl Pearson's coefficient of Correlation- Problems using Direct Method only, Probable error.

Regression Analysis - Obtaining the Regression coefficients, Formulating Regression Equations and Estimations.

UNIT 4: PROBABILITY AND DISTRIBUTION

07 Hrs.

Probability, Basic Theories of Probability, Bayesian Theory of Probability, Probability Distribution- Normal Distribution, Binomial Distribution, Exponential (Simple Problems).

UNIT 5: TESTING OF HYPOTHESIS

07 Hrs.

Hypothesis – Meaning, Factors determining testing of Hypothesis, Types of Hypothesis. Formulation of Hypothesis and identifying the applicable test; Types of Errors, Z test, t test, chi-square test and ANOVA (Direct Substitution Problems only).

SKILL DEVELOPMENT:

- Draw a Bi-Variate table for an imaginary situation.
- Draw a bar graph depicting 5 years sales figures of a company
- For imaginary data of Students' marks in any one subject, compute Measures of Central Tendency.
- Compute correlation coefficient between the height and weight of 10 students using imaginary figures
- For imaginary data of any two variables, calculate 'Co-efficient of Correlation'.

BOOKS FOR REFERENCE:

1. S P Gupta, Statistical Methods, Sultan Chand
2. Dr. B N Gupta, Statistics, Sahithya Bhavan
3. S.C Gupta, Business Statistics, HPH
4. Elhance, Statistical Methods, Kitab Mahal
5. Sanchethi and Kapoor, Business Mathematics, Sultan Chand
6. S. Jayashankar, Quantitative Techniques for Management, Excel Books
7. D.P Apte, Statistical Tools for Managers, Excel Books
8. Chikkodi & Satya Prasad, Quantitative Analysis for Business Decision, HPH
9. Dr. Alice Mani, Quantitative Analysis for Business Decisions - I, SBH

3.7 CORPORATE FINANCIAL MANAGEMENT

OBJECTIVE:

- To enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

UNIT 1: INTRODUCTION TO FINANCIAL MANAGEMENT

08 Hrs.

Introduction – Meaning of Finance, Business Finance, Finance Functions, Organization structure of Finance Department; Financial Management – Goals of Financial Management, Financial Decisions, Role of a Financial Manager; Financial Planning – Steps in Financial Planning, Principles of Sound Financial Planning, Factors influencing a Sound Financial Plan.

UNIT 2: TIME VALUE OF MONEY

08 Hrs.

Meaning, Need, Future Value (Single Flow, Uneven Flow & Annuity); Present Value (Single Flow – Uneven Flow & Annuity); Doubling Period; Concept of Valuation - Valuation of Bonds, Debentures and Shares (Simple Problems)

UNIT 3: FINANCING & DIVIDEND DECISIONS

14 Hrs.

Financing Decision: Sources of Long Term Finance - Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Leverages - Problems

Dividend Decision: Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus Shares (Concept only)

UNIT 4: INVESTMENT DECISION

16 Hrs.

Meaning and Scope of Capital Budgeting, Features & Significance, Techniques - Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index – Problems.

UNIT 5: WORKING CAPITAL MANAGEMENT

10 Hrs.

Concept of Working Capital, Significance of Adequate Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems)

SKILL DEVELOPMENT:

- Calculate Equated Installment and prepare Loan Repayment schedule for the loan borrowed by your family / friend.
- Identify the capital budgeting and capital structure practices followed in any firm/company of your choice (using primary/secondary data)
- Visit a business entity and estimate working capital requirement for the entity.
- Develop spreadsheet models for different components of time value of money and capital budgeting.

BOOKS FOR REFERENCE

1. I M Pandey, Financial Management. Vikas Publication.
2. Prasanna Chandra, Financial Management, TMH
3. S N Maheshwari, Financial Management, Sultan Chand
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India
6. Dr. Aswathanarayana.T ,Financial Management, VBH
7. K. Venkataramana, Financial Management, SHBP
8. G. Sudarshan Reddy, Financial Management, HPH
9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication

4.2 CORPORATE COMMUNICATION SKILLS - II

OBJECTIVE:

- To help the students to gain comprehensive knowledge and skill about corporate communication.

UNIT 1: CORPORATE COMMUNICATION

12 Hrs.

Introduction – Meaning & Definition, Characteristics, Importance and Guidelines for effective Corporate Communication; Segmenting Stakeholders in Corporate Communication – Meaning, Need & Importance of Segmenting Stakeholders; Scope of Corporate Communication - Employee Communication, Public Relations, Internet Marketing, Customer Communication, Investor Relations; Internal Communication – Memos – Meaning & Structure; Reports – Formal & Informal (Meaning & Structure), External Communication – Circular Letters; Writing Press Releases; Newsletters – Staff & Customers (Meaning and Contents to be discussed).

UNIT 2: STRATEGIC COMMUNICATION

10 Hrs.

Introduction – Meaning, Importance, Principles of Strategic Communication – Credible, Understanding, Dialogue, Pervasive, Unity of Effort, Results Based, Responsive, Continuous Components of Strategic Communication – Nomination, Restriction, Turn-Taking, Topic Control, Topic Shifting, Repair, Termination.

Employee Communication relating to Productivity; Employee Recognition; HR Policies; Payroll; Investor Communication relating to Company Profitability; Corporate Identity and Branding; Public Relations Communication relating to Media Inquiries; Press Conference; Media Packets; News Release; News Monitoring.

UNIT 3: LEADERSHIP COMMUNICATION

12 Hrs.

Meaning and Importance of Leadership Communication, Principles of Leadership Communication, Skills required:

- a. Listening – Meaning and Types of Listening Skills, Importance of Listening.
- b. Non-Verbal Communication (Body Language) – Meaning, Types of Non-Verbal Communication or Body Language and Importance of Non-Verbal Communication.
- c. Stress management – Meaning and Importance of stress management.
- d. Emotional Intelligence – Meaning and Components of Emotional Intelligence, Importance of Emotional Intelligence in Leadership Communication.
- e. Straight Talking – Meaning and Essentials of Straight Talk, Importance of Straight Talk in Leadership Communication.

Meetings – Meaning and Types of Corporate Meetings, Notice of Meetings – Meaning, Contents & Format Agenda – Meaning and Format, Minutes of the Meeting – Meaning and Process of Recording the Minutes

UNIT 4: MARKETING COMMUNICATION

11 Hrs.

Meaning and Elements of Marketing Communication Mix; Creativity – Meaning, Importance, Steps and Types of Creativity; Forms of Marketing Communication:

- a. Marketing Campaign – Meaning, Types of Marketing Campaign – Product Launch, Brand Launch, Rebranding, Repositioning, Turnaround/Re launch, Seasonal Push, Brand Awareness & Revenue Push (Only Meaning to be discussed).
- b. Digital Marketing – Meaning, Channels of Digital Marketing – Websites (Content Marketing), Email, Social Media, Organic Search (SEO), Paid Search (SEM), Display Ads (Concept, Advantages & Disadvantages of each of the Channels).

- c. Product promotion – Meaning, Types of Promotion – (a) Advertising – Meaning, Features of Advertising, Objectives of Advertising, Medium of Advertising, Merits & Demerits of Advertising (b) Sales Promotion – Meaning, Objectives, Importance & Strategies of Sales Promotion. (c) Personal Selling – Meaning and Features. (d) Publicity – Meaning, Features, Objectives & Importance.
- d. Printed Materials – Meaning, Types of Marketing Materials used in Business (Only Concepts to be discussed).

UNIT 5: CRISIS COMMUNICATION

10 Hrs.

Meaning; Need, Types of Crisis communication, Principles to be followed in Crisis Communication; Crisis Communication Stages – Pre-Crisis, Crisis Response, Post-Crisis; Steps of Crisis Communication – Crisis Anticipation, Choosing the Crisis Communication Team, Selection of the Spokesperson, Training the Spokesperson; Monitoring of Notification System, Identifying the Target Audience, Preparing the Messages; Post Crisis Steps.

SKILL DEVELOPMENT:

- Preparation of notice & agenda of a corporate meeting;
- Draft the minutes of any one student's event meeting.
- Design an advertisement copy for the product of your choice.
- Draft a sample circular, memo & press release.
- Analyze a case study relating to communication in crisis management.

BOOKS FOR REFERENCE:

1. Sharma R.C, Krishna Mohan, Business Communication and Report Writing, McGrawHill
2. Courtland .L. Bovee, John .V. Thill, Business Communication Today, Irwin
3. Raymond .v. Lesikar, John .D. Petit Jr., Business Communication : Theory & Applications, Tata Mc GrawHill
4. Rodriques M.V, Effective Business Communication, Concept Publishing Company
5. Woolcott Law Unwin W.R, Mastering Business Communication, Palgrave publishers
6. Poe, Roy Wamp, Frunchling, Rosemary.T, Business Communication, AITBS
7. Sehgal.M.K, Vandana Khetarpal, Business communication, Excel Books
8. Raman, Meenakshi Singh, Prakash, Business Communication, Oxford University Press
9. Lowe, Susan, Pile, Louise, Presenting Delta Business Communication Skills, Viva Books
10. Krishnamacharyulu,C.S.G and Dr.Lalitha Ramakrishnan, Business Communication, HPH
11. Rayadu C.S, Media and Communication Management, HPH
12. Dalmar Riseher, Communication in Organization, Jaico Publishing House
13. Andress, Organizational Communication, AITBS Publishers
14. Lonis . A. Allen, Effective Communication on the Job, Taraporewala Publishers
15. Venkatramani, Corporate Communications : The Age of the Image, Sterling publishers

4.3 BUSINESS RESEARCH METHODS

OBJECTIVE:

- To create an awareness of the Process of Research, the tools and techniques of research and generation of reports.

UNIT 1: INTRODUCTION TO BUSINESS RESEARCH

06 Hrs.

Meaning, Characteristics and Significance of Business Research; Types of Research – Exploratory, Descriptive and Causal Research; Steps in research process.

UNIT 2: PROBLEM IDENTIFICATION AND RESEARCH DESIGN

08 Hrs.

Literature Review – Process, Identification of Research Gap and Problem, Cited Reference Software-Zotero and Mendeley.

Research Design – Statement of the Problem, Objectives of the Study, Scope of the Study, Research Methodology – Types of Data: Primary Data & Secondary Data, Sampling, Tools & Techniques of Data Analysis and Report Presentation.

UNIT 3: DATA COLLECTION

16 Hrs.

Census Method - Advantages and Disadvantages

Sampling - Sampling Process, Methods of Sampling - Probability and Non-probability Sampling, Determination of Sample Size, Errors in Sampling

Methods of Collecting Primary Data – Survey Method, Observation Method and Experimental Method

Tools for Data Collection – Questionnaire (with brief discussion on Scales of Measurement – Nominal, Ordinal, Interval and Ratio), Schedule and Check-list, Preparation of Questionnaire for Attitude and Measurement using Likert Scale.

Unit 4: DATA ANALYSIS & INTERPRETATION:

18 Hrs.

Tabulation and Diagrammatic Representation

Format for Data Analysis (Introduction for each question, Data for each question, Format of Table for presenting the Data, Analysis of the Data and Inference).

Hypothesis – Meaning, Types of Hypothesis. Formulation of Hypothesis and Identifying the applicable test; Types of Errors, Z test, t test, chi-square test, ANOVA and Drawing Inferences.

UNIT 5: REPORT PREPARATION AND PRESENTATION

08 Hrs.

Structure of Business Research Report – Introduction, Research Design, Profiles, Data Analysis, Findings and Conclusions, Bibliography, Annexure.

Ethics in Research – Plagiarism and Tools for Plagiarism check.

SKILL DEVELOPMENT:

- Prepare a sample research proposal.
- Design a questionnaire using Google form for collection of primary data keeping in mind the topic chosen for research.
- Use imaginary data and prepare diagrams using MS Excel.
- Select a research paper of your choice & execute a plagiarism check using Zotero and Mendeley

BOOKS FOR REFERENCE:

1. O.R.Krishnaswamy, Research methodology in Social Sciences, HPH
2. Cooper, Business Research Methods 6th edition, MC Graw Hill
3. C.R. Kothari, Research Methodology, Vikas Publications
4. Uma Sekaran and Roger Bougle, Research Methods for Business: A Skill Building Approach, Wiley Publications
5. Tripathi P.C, A Textbook of Research Methodology, Sultan Chand & Sons
6. William G Zikmund, Business Research Methods, Dryden Press
7. R. Dvivedi, Research Methods in Behavior Science, Macmillan India Ltd.
8. J.K. Sachdeva, Business Research Methodology, HPH
9. S.N. Murthy, V. Bhojanna, Business Research Methods, Excel Books
10. Levin & Rubin, Statistics for Management, Prentice Hall of India
11. Usha Devi N, Santhosh Kumar, Business Research Methodology, VBH
12. Gupta S, Research Methodology and Statistical Techniques, Deep & Deep Publications
13. Thakur D, Research Methodology in Social Sciences, Deep & Deep Publications

4.4 BANKING LAW AND OPERATIONS

OBJECTIVE:

- To familiarize the students with the operations and innovations in Banking Sector

UNIT 1: BANKER AND CUSTOMER

16 Hrs.

A. Banker and customer relationship:

Introduction – Meaning of Banker & Customer, General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer).

B. Customers and account holders:

Types of Customer and Account Holders – Procedure and Practice in Opening and Operating Accounts of different Customers – Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Account – NRI & NRE Accounts.

Unit 2: COLLECTING BANKER

08 Hrs.

Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course, Statutory Protection to Collecting Banker.

Unit 3: PAYING BANKER

12 Hrs.

Meaning, Precautions, Statutory Protection to the Paying Banker; Cheques, Crossing of Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor.

Unit 4: LENDING OPERATIONS

12 Hrs.

Principles of Bank Lending; Kinds of Lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit; Types of Securities and Methods of Creation of Charge, Secured and Unsecured Advances; Procedure--Housing, Education and Vehicle loans; Non-Performing Asset (NPA) - Meaning, Circumstances & Impact; Government Regulations on Priority Lending for Commercial Banks.

Unit 5: BANKING INNOVATIONS

08 Hrs.

New Technology in Banking, Core Banking, Universal Banking and Offshore Banking; E-Services – Debit and Credit Cards, Internet Banking, ATM, Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT, E-Wallet – Meaning, Types of E-Wallet's & Procedure of making E-Payments: BHIM, PAYTM, GOOGLE PAY (TEZ) and PHONE PE (Concepts only).

SKILL DEVELOPMENT:

- Application for opening a Bank Account.
- Application for Bank Loan.
- Form of a Cheque and Types of Crossing of Cheque
- Debit and Credit Cards
- Form of RTGS
- Draw specimen of Traveler's Cheques / Gift cheques

BOOKS FOR REFERENCE:

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH
2. Sheldon H.P, Practice and Law of Banking, MacDonald and Evans
3. S. P Srivastava, Banking Theory & Practice, Anmol Publications
4. Shekar. K.C, Banking Theory Law and Practice, Vikas Publication
5. Tannan M.L, Banking Law and Practice in India, Indian Law House
6. K. Venkataramana, Banking Operations, SHBP
7. Kothari N. M, Law and Practice of Banking, LexisNexis
8. Neelam C Gulati, Principles of Banking Management, Excel Books
9. Maheshwari. S.N, Banking Law and Practice, Vikas Publication
10. M. Prakash and Bhargavi R, Banking law & Operation, Vision Book House

4.5 ENTREPRENEURSHIP DEVELOPMENT

OBJECTIVE:

- To enable students to understand the basic concepts of Entrepreneurship and prepare Business Plan to start a Small Industry.

UNIT 1: INTRODUCTION TO ENTREPRENEURSHIP

12 Hrs.

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise ; Differences between Entrepreneurship, Entrepreneur & Enterprise; Functions of Entrepreneur; Role of Entrepreneur for Economic Development; Factors influencing Entrepreneurship; Pros and Cons of being an Entrepreneur; Differences between Manager and Entrepreneur; Qualities of an Entrepreneur; Types of Entrepreneurs. Entrepreneurship Development -- Need, Problems, National and State Level Institutions.

UNIT 2: MICRO, SMALL, MEDIUM ENTERPRISES

10 Hrs.

Micro Small and Medium types of Business units (MSMEs): Meaning, Definition, Characteristics, Establishment procedures, Challenges faced by MSMEs, Comparison between Small and Large scale business units. **Industrial Estates:** Meaning, Role and Types.

UNIT 3: STARTING A NEW BUSINESS VENTURE

14 Hrs.

Business opportunity: Meaning and Process of identifying Business opportunity; Scanning the Environment, Evaluation and Selection of the best Alternative/Project.

Steps involved in starting a Business Venture – Identification of Project/Service, Location, Project Formulation – Feasibility studies and reasons to do feasibility studies (Product/Service, Financial, Technical, Social and Market feasibility), Decision on form of Ownership, Completion of Legal Formalities(Clearances and Permits required, Formalities, Licensing and Registration Procedures), Arranging for Infrastructure, Preparation of Project Report, Applying and Obtaining Financial Assistance.

UNIT 4: PREPARATION OF BUSINESS PLAN AND DEVELOPMENT OF BUSINESS MODEL 10 Hrs.

Business Plan (BP): Meaning, Importance, Preparation and Component of Business Plan, Common pitfalls to be avoided in preparation of a BP and the possible solutions to overcome them.

Formulation of Business Model: Meaning of Business Model, Importance and Diversity of Business Model and Components of Business Model.

UNIT 5: INSTITUTIONAL ASSISTANCE FOR ENTREPRENEURSHIP

10 Hrs.

Need and Importance, **Financial Assistance and Concessions:** SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, **Non-financial assistance:** DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Trade related Entrepreneurship Development and Assistance (TREAD), Pradhan Manthri Kausal Vrudhhi Yojana (PMKVY) and National Skill Development Mission(NSDM).

SKILL DEVELOPMENT

- Preparation of a Project Report to start a SSI Unit
- Preparing a letter to the concerned authority-seeking license to the SSI Unit, you propose to start
- Format of a Business Plan
- Chart showing Financial Assistance available to SSI along with rates of interest
- Chart showing Tax Concessions to SSI both Direct and Indirect

BOOKS FOR REFERENCE

1. Udai Pareek and T.V. Rao, Developing Entrepreneurship, Learning Systems
2. Desai Vasant , Entrepreneurial Development, HPH
3. K. Venkataramana, Entrepreneurial Development, SHB Publications
4. Bruce R Barringer, R Duane Ireland, Entrepreneurship- Successfully Launching New Ventures, Pearson
5. Donald F. Kuratko, Richard M Hodgetts, Entrepreneurship, Thomson South-Western
6. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition
7. Satish Taneja: Entrepreneur Development, HPH
8. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET
9. Srivastava, A Practical Guide to Industrial Entrepreneurs, Sultan Chand
10. N.V.R. Naidu, Management and Entrepreneurship, I.K. International
11. Anil Kumar, Small Business and Entrepreneurship, I.K. International
12. Rekha & Vibha, Entrepreneurial Management, VBH
13. Vidya Hattangadi, Entrepreneurship, HPH

4.6 MANAGEMENT ACCOUNTING

OBJECTIVE:

- To enable the students to understand the analysis and interpretation of Financial Statements with a view to prepare Management Reports for Decision making

UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING

8 Hrs.

Meaning, Definition, Objectives, Nature and Scope, Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting; Management Reporting – Requisites of a Good Reporting System, Principles of Good Reporting System, Kinds of Reports, Drafting of Reports under Different Situations.

UNIT 2: RATIO ANALYSIS

16 Hrs.

Ratio Analysis–Meaning and Definition of Ratio, Meaning of Accounting Ratio, Ratio Analysis Uses and Limitations, Classification of Ratios– Liquidity Ratios, Profitability Ratios and Solvency Ratios Problems

UNIT 3: CASH FLOW ANALYSIS

8 Hrs.

Meaning and Definition of Cash Flow Statement, Concept of Cash and Cash Equivalents, Uses and Limitations of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement; Provisions of Ind. AS-7; Procedure for Preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities; Preparation of Cash Flow Statement according to Ind. AS-7

UNIT 4: MARGINAL COSTING

14 Hrs.

Meaning and Definition of Marginal Cost, Marginal Costing, Features of Marginal Costing, Terms used in Marginal Costing – P/V Ratio, BEP, Margin of Safety, Angle of Incidence; Break Even Analysis – Assumptions and Uses - Problems. Break Even Chart Problems
Decision Making under Marginal Costing – Make or Buy Decisions, Profitable Product Mix, Addition of a New Product, Discontinuance of an Existing Product – Simple Problems

UNIT 5: BUDGETARY CONTROL

10 Hrs.

Introduction – Meaning & Definition of Budget and Budgetary Control, Objectives of Budgetary Control, Essential Requirements of Budgetary Control, Advantages and Disadvantages of Budgetary Control, Types of Budgets- Functional Budget, Cash Budget, Sales Budget, Purchase Budget and Production Budget; Fixed and Flexible Budgets - Problems on Flexible budget and Cash budget only

SKILL DEVELOPMENT:

- Collect financial statements of an Organization and Calculate Important Accounting Ratio's
- Draft a report on any financial/operational crisis in an organization
- Prepare a Break-Even-Chart of a product-based organization using hypothetical data (Imaginary figures)
- Prepare a Flexible budget/Cash budget based on hypothetical data (Imaginary figures)

BOOKS FOR REFERENCE

1. Dr. S.N. Maheswari , Management Accounting, Mahavir Publications
2. V.K.Saxena and C.D.Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons
3. Sudhindra Bhat, Management Accounting, Excel Books
4. Dr. S.N. Goyal and Manmohan, Management Accounting, S N Publication
5. B.S. Raman, Management Accounting, United Publishers
6. M.N.Arora, Management Accounting, HPH
7. Sharma and Gupta, Management Accounting, Kalyani Publishers
8. M Muniraju & K Ramachandra, Management Accounting, HPH
9. P N Reddy & Appanaiah, Essentials of Management Accounting, HPH

4.7 CUSTOMER RELATIONSHIP MANAGEMENT

OBJECTIVES:

- To make the students understand the concepts, role, principles and changing face of CRM as an IT enabled function.
- To make the students to learn the skills required for effective management of Customer Relationship

UNIT 1: CRM CONCEPTS

10 Hrs.

Acquiring Customers, Customer Loyalty and Optimizing Customer Relationships; CRM Definition; Success Factors -- The three levels of Service/ Sales Profiling; Service Level Agreements (SLAs), Creating and Managing effective SLAs.

UNIT 2: CRM IN MARKETING

12 Hrs.

One-to-one Relationship Marketing; Cross Selling & Up Selling; Customer Retention; Behavior Prediction - Customer Profitability & Value Modeling; Channel Optimization; Event-based marketing; CRM and Customer Service - The Call Centre, Call Scripting, Customer Satisfaction Measurement.

UNIT 3: SALES FORCE AUTOMATION

12 Hrs.

Sales Process, Activity; Contact- Lead and Knowledge Management; Field Force Automation; CRM links in E-Business; E-Commerce and Customer Relationships on the Internet; Enterprise Resource Planning (ERP); Supply Chain Management (SCM); Supplier Relationship Management (SRM); Partner Relationship Management (PRM)

UNIT 4: ANALYTICAL CRM

12 Hrs.

Managing and Sharing Customer Data; Customer Information Databases - Ethics and Legalities of Data use; Data Warehousing and Data Mining concepts; Data Analysis - Market Basket Analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering

UNIT 5: CRM IMPLEMENTATION

10 Hrs.

Defining Success Factors; Preparing a Business Plan Requirements, Justification and Processes; Choosing CRM Tools - Defining Functionalities - Homegrown versus Out-Sourced Approaches; Managing Customer Relationships - Conflict, Complacency; Resetting the CRM Strategy; Selling CRM Internally; CRM Development Team, Scoping and Prioritizing, Development and Delivery, Measurement

SKILL DEVELOPMENT:

- Present any two CRM models in a Diagrammatic form.
- Present any case study of Effective Customer Relationship Management
- Present the flow-chart of CRM implementation.
- Develop an imaginary customer database for any product of student's choice

BOOKS FOR REFERENCE:

1. Alok Kumar Rai, Customer Relationship Management Concept & Cases, Prentice Hall of India Private Limited
2. S. Shanmugasundaram, Customer Relationship Management, Prentice Hall of India Private Limited
3. Kaushik Mukherjee, Customer Relationship Management, Prentice Hall of India Private Limited
4. Jagdish Seth, et al, Customer Relationship Management
5. V. Kumar & Werner J., Customer Relationship Management, Willey India

5.1 INCOME TAX - I

OBJECTIVE:

- To expose students to various provision of Income Tax Act relating to the computation of Income of Individual Assessee.

UNIT 1: INTRODUCTION TO INCOME TAX

10 Hrs.

Brief History of Indian Income Tax – Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (Including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income (Including Scheme of Partial Integration – Theory only) – Scheme of Taxation. Meaning and Classification of Capital & Revenue. Income Tax Authorities: Powers & Functions of CBDT, CIT & A.O.

UNIT 2: EXEMPTED INCOMES

03 Hrs.

Introduction – Exempted Incomes u/s 10 - Restricted to Individual Assessee.

UNIT 3: RESIDENTIAL STATUS

10 Hrs.

Determination of Residential Status of an individual & Incidence of Tax – Problems.

UNIT 4: INCOME FROM SALARY

20 Hrs.

Meaning – Definition – Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund – Profits in Lieu of Salary – Gratuity – Computation of Pension – Encashment of Earned leave – Compensation for Voluntary Retirement – Deductions from Salary u/s 16 – Problems on Income from Salary.

UNIT 5: INCOME FROM HOUSE PROPERTY

12 Hrs.

Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

SKILL DEVELOPMENT:

- Form No. 49A (PAN) and 49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns (with reference to salary & H.P).
- Preparation of Form 16.
- Chart on perquisites.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman's publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax, Kalyani Publisher s
6. 7 Lecturer – Income Tax – VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications

5.2 BUSINESS REGULATIONS

OBJECTIVE:

- To introduce the students to the various Legislations affecting Business and to familiarize them with such Regulations.

UNIT 1: CONTRACT LAW

12 Hrs.

Indian Contract Act 1872 – Definition of Contract, Essentials of a Valid Contract (all essentials need to be explained in great detail) Classification of Contract, Breach of Contract and Remedies for Breach of Contract.

UNIT 2: LAW OF SALE OF GOODS

08 Hrs.

Sale of Goods Act 1930 – Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Rights and Duties of the Buyer, Rights of Unpaid Seller.

UNIT 3: INFORMATION LAW

10 Hrs.

Rights to Information Act 2005 – Objectives of RTI Act, Scope, Suo Motu Disclosure, Methods of seeking Information, Eligibility to obtain Information from Authorities under the Act.

Information Technology Act 2000 – Objectives & Features of Information Technology Act 2000. Provisions - Digital & Electronic Signature, Offences and Penalties. Introduction to Cyber Crimes.

UNIT 4: COMPETITION AND CONSUMER LAWS

10 Hrs.

The Competition Act 2002 – Objectives, Features and Components of Competition Act, CCI, CAT, Offences and Penalties under Competition Act.

Consumer Protection Act 1986 – Definitions of the terms: Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services, Consumer Protection Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.

UNIT 5: ECONOMIC AND ENVIRONMENTAL LAWS

16 Hrs.

WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.

FEMA ACT 1999 – Objectives of FEMA, Definition of important terms: Authorized Dealer. Currency, Foreign Currency, Foreign Exchange, Foreign Security, Directorate of Enforcement, Salient features of FEMA, Offences and Penalties.

Environment Protection Act 1986 – Objectives of the Act, Definitions of important terms: Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Global Warming, Causes for Ozone Layer Depletion, Carbon Trade, Rules and Powers of Central Government to protect Environment in India.

SKILL DEVELOPMENT:

- Discuss a case law on Minor's capacity to contract
- Discuss a case law against misleading advertisement
- Collect leading Cybercrimes cases and conduct group discussion
- Draft a complaint to district consumer forum and how to lodge a complaint online
- Draft innovative suggestion to reduce Global warming and Ozone Depletion.

BOOKS FOR REFERENCE:

1. N.D. Kapoor, Business Laws, Sultan Chand Publications
2. K. Aswathappa, Business Laws, HPH,
3. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
4. Chanda.P.R, Business Laws, Galgotia Publishing Company
5. Maheshwari and Maheshwari, Business Law, National Publishing House
6. S.C. Sharma: Business Law I.K. International Publishers
7. Lee Reach, Business Laws, Oxford University Press
8. Tulsian. P. C Business Law, TMH

5.3 INDIRECT TAXES

OBJECTIVES:

- To impart Students knowledge on GST and Customs Duty.
- To make the students to understand the rules, regulation and procedures relating to GST and Customs Duty.

UNIT 1: BASICS OF TAXATION

06 Hrs.

Tax – Meaning and Types, Differences between Direct and Indirect Taxation, History of Indirect Taxation in India, Taxonomy of Indian Indirect Taxation.

UNIT 2: GOODS AND SERVICES TAX – FRAMEWORK AND DEFINITIONS 12 Hrs.

Introduction to Goods and Services Tax, Salient Features, Constitutional Framework, Definitions, Orientation to CGST, SGST and IGST, Meaning & Scope and types of Supply. Exemptions from GST.

UNIT 3: TIME, PLACE AND VALUE OF SUPPLY

18 Hrs.

Time of Supply – in case of Goods and in case of Services – Problems on ascertaining Time of Supply, Place of Supply – in case of Goods and in case of Services (both General and Specific services) – Problems on Identification of Place of Supply, Value of Supply – Meaning, Inclusions and Exclusions. Problems on Calculation of ‘Value of Supply’.

UNIT 4: GST LIABILITY, INPUT TAX CREDIT AND GST PROCEDURES 12 Hrs.

Rates of GST – Classification of Goods and Services and Rates based on Classification; Problems on Computation of GST Liability, Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on Calculation of Input Tax Credit and Net GST Liability, Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST

UNIT 5: CUSTOMS DUTY

08 Hrs.

Import and Export Procedures, Customs Duty – Meaning and Background, Types of Customs Duty, Valuation for Customs Duty. Calculation of Customs Duty Liability - Problems.

SKILL DEVELOPMENT:

- Present the framework of indirect taxation in India.
- Give any 5 examples each for mixed supply and composite supply.
- Identify the ‘time of supply’ for at least five transactions under forward charge and reverse charge.
- Show the calculation of ‘value of supply’ and ‘GST Liability’ with imaginary figures and applicable rates.
- Show the calculation of GST payable after adjusting ‘Input-Tax Credit’ with imaginary figures.
- List the types of customs duties applicable after GST.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Students’ Guide to Income Tax, Taxmann publication.
2. V Rajesh Kumar and Mahadev, “Indirect Taxes”, Mc Graw Hill Education
3. Datey, V S, “Indirect Taxes”, Taxmann Publications.
4. Dr. B Mariyappa, “Goods and Services Tax”, HPH.
5. Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
6. Chaudhary, Dalmia, Girdharwal, “GST – A Practical Approach”, Taxmann Publications.
7. Garg, Kamal, “Understanding GST”, Bharat Publications.
8. Hiregange, Jain and Naik, “Students’ Handbook on Goods and Services Tax”, Puliani and Puliani.

5.4 INFORMATION TECHNOLOGY FOR BUSINESS – I

OBJECTIVES:

- To familiarize students with nature and purpose of database Systems and how they work
- To develop skills among the students to design and implement simple Computer based business Information Systems using MS EXCEL.
- To familiarize students in latest aspects of Information Technology used in business context.

UNIT 1: INFORMATION TECHNOLOGY AND INFORMATION SYSTEM 10 Hrs.

Introduction to IT, Introduction to IS, Difference be IS and IT, Need for Information System, Information Systems in the Enterprise, Impact of Information Technology on Business (Business Data Processing, Intra and Inter Organizational communication using network technology, Business process and Knowledge process outsourcing), Managers and Activities in IS, Importance of Information systems in decision making and strategy building, Information systems and subsystems.

UNIT 2: SUBSYSTEMS OF INFORMATION SYSTEM 12 Hrs.

Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support Systems (DSS), Group Decision Support System (GDSS), Executive Information System (EIS), Expert System (ES), Features, Process, advantages and Disadvantages, Role of these systems in Decision making process

UNIT 3: DATABASE MANAGEMENT SYSTEM 14 Hrs.

Introduction to Data and Information, Database, Types of Database models, Introduction to DBMS, Difference between file management systems and DBMS, Advantages and Disadvantages of DBMS, Data warehousing, Data mining, Application of DBMS, Introduction to MS Access, Create Database, Create Table, Adding Data, Forms in MS Access, Reports in MS Access.

UNIT 4: MICROSOFT EXCEL IN BUSINESS 14 Hrs.

Introduction to MS Excel, features of MS Excel, Cell reference, Format cells, Data Validation, Protecting Sheets, Data Analysis in Excel: Sort, Filter, Conditional Formatting, Preparing Charts, Pivot Table, What if Analysis(Goal Seek, Scenario manager), Financial Functions: NPV, PMT, PV,FV, Rate, IRR, DB,SLN,SYD.

Logical Functions: IF, AND, OR, Lookup Functions: V Lookup, H Lookup, Mathematical Functions, Text Functions.

UNIT 5: RECENT TRENDS IN IT 05 Hrs.

Virtualization, Cloud computing, Grid Computing, Internet of Things, Green Marketing, Artificial Intelligence, Machine Learning.

SKILL DEVELOPMENT:

- Creating Database Tables in MS Access and Entering Data
- Creating Forms in MS Access
- Creating Reports in MS Access
- Creating charts in Excel
- What if analysis in Excel
- Summarizing data using Pivot Table
- VLookup and HLookup Functions
- Rate of Interest Calculation using Financial Function
- EMI calculation using Financial Function
- Data Validation in Excel
- Sort and Filter
- Conditional Formatting in Excel

BOOKS FOR REFERENCE:

1. Lauaon Kenneth & Landon Jane, "Management Information Systems: Managing the Digital firm", Eighth edition, PHI, 2004.
2. Uma G. Gupta, "Management Information Systems – A Management Prespective", Galgotia publications Pvt., Ltd., 1998.
3. Louis Rosenfel and Peter Morville, "Information Architecture for the World wide Web", O'Reilly Associates, 2002.
4. C.S.V.Murthy: Management Information Systems, HPH
5. Steven Alter, "Information Systems – A Management Perspective", Pearson Education, 2001.
6. Uma Gupta, "Information Systems – Success in 21st Century", Prentice Hall of India, 2000.
7. Robert G. Murdick, Joel E. Ross and James R. Claggett, "Information Systems for Modern Management", PHI, 1994.
8. Introduction to Database Systems, CJ Date, Pearson
9. Database Management Systems, Raghurama Krishnan, Johannes Gehrke, TATA McGraw Hill 3rd Edition
10. The Database Systems – The Complete Book, H G Molina, J D Ullman, J Widom Pearson
11. Database Systems design, Implementation, and Management, Peter Rob & Carlos Coronel 7th Edition.
12. Fundamentals of Database Systems, Elmasri Navrate Pearson Education
13. Introduction to Database Systems, C.J.Date Pearson Education
14. Microsoft Access 2013 Step by Step by Cox, Joyce, Lambert, Joan.
15. Excel 2019 All-In-One: Master the new features of Excel 2019 / Office 365 (English Edition) by Lokesh Lalwani
16. Microsoft Excel 2016 - Data Analysis and Business Modeling by Wayne L. Winston (Author)

FN 5.5 ADVANCED CORPORATE FINANCIAL MANAGEMENT

OBJECTIVES:

- To provide knowledge on valuation of business enterprises.
- To make students understand the various models of value-based management.
- To give insight on various forms of corporate restructuring.

UNIT 1: INTRODUCTION AND FUNDAMENTAL TOOLS OF FINANCE 08 Hrs.

Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements – DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering

UNIT 2: CORPORATE VALUATION 18 Hrs.

Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.

UNIT 3: VALUE BASED MANAGEMENT 10 Hrs.

Marakon Approach, Alcar Approach, McKinsey Approach, Stern-Stewart Approach (EVA Method) and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.

UNIT 4: CORPORATE RESTRUCTURING - I 10 Hrs.

Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.

UNIT 5: CORPORATE RESTRUCTURING - II 10 Hrs.

Mergers and Acquisitions – Meaning and differences, Reasons for Mergers, Types of Mergers, Valuation of firms – Assets Approach, Market Price Approach & EPS Approach– Problems.

SKILL DEVELOPMENT:

- Perform Du Pont Analysis for any listed company and identify the areas of concern.
- Calculate Beta for a listed company using spreadsheet and ascertain its cost of equity.
- Find value of any company of your choice using DCF method, making necessary assumptions.
- Make a list of domestic and international mergers and acquisitions over the last 5 years in an industry of your choice.

BOOKS FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Bender, Ruth and Ward, Keith, "Corporate Financial Strategy", Butterworth Heinemann.
3. Damodaran, Aswath, "Damodaran on Valuation", John Wiley.
4. Damodaran, Aswath, "The Dark Side of Valuation", John Wiley.
5. Chandra, Prasanna, "Corporate Valuation and Value Creation", Mc Graw Hill.
6. Allen, David, "An Introduction to Strategic Financial Management – The Key to Long Term Profitability", The Chartered Institute of Management Accountants, Kogan Page.
7. Allen, David, "Financial Decisions – A Guide to the Evaluation and Monitoring of Business Strategy", The Chartered Institute of Management Accountants, Kogan Page.
8. Hampton, John, "Financial Decision Making – Concepts, Problems and Cases", Prentice Hall of India.
9. Jakhotiya, G.P., "Strategic Financial Management", Vikas Publishing House Private Limited.
10. Vedpuriswar, A.V, "Strategic Financial Management – Achieving Sustainable Competitive Advantage", Vision Books.

FN 5.6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

OBJECTIVES:

- To provide knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives.
- To orient on the procedures and formalities involved in investing.

UNIT 1: BASICS OF INVESTMENTS

05 Hrs.

Investments –Meaning, Differences between Investment, Trading and Speculation. Process of Making and Managing Investments, Investment Goals and Constraints.

UNIT 2: INVESTMENT ALTERNATIVES

04 Hrs.

Non-marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds, Derivatives, Life Insurance Policies, Real Estate, Precious and Valuable items.

UNIT 3: STOCK SELECTION AND PORTFOLIO CONSTRUCTION

20 Hrs.

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis, Company Analysis and Stock Valuation. Technical Analysis. Efficient Market Hypothesis. Portfolio Construction Theories – Markowitz Theory, Sharpe’s Single Index Model, Capital Asset Pricing Model, Arbitrage Pricing Theory.

UNIT 4: BONDS

14 Hrs.

Pricing of Bonds, Returns on Bonds, Risks associated with Bonds, Duration and Modified Duration. Bond Portfolio Construction – Immunization Strategy.

UNIT 5: MUTUAL FUNDS

12 Hrs.

Mutual Funds – Net Asset Value. Mutual Fund Returns – Dividend payment plan, Dividend Reinvestment Plan, Bonus Plan and Growth Plan. Mutual Fund Evaluation – Sharpe’s Measure, Treynor’s Measure, Jensen’s Measure

SKILL DEVELOPMENT:

- Summarize the parameters of ‘Economy Analysis’ of any five countries and give your inference.
- Apply Porter’s Five Forces Model for an industry of your choice and present the prospects of the industry.
- Analyze a company in respect of various financial and non-financial parameters and suggest investment decision in the company.
- Identify the best 5 mutual fund schemes on the basis of different selection criterion.

BOOKS FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Chandra, Prasanna (2008), "Investment Analysis and Portfolio Management", Tata McGraw Hill Publishing Limited, 3rd Edition.
3. Avadhani V.A (2006), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Eighth Revised Edition.
4. Ranganatham and Madhumathi (2005); "Investment Analysis and Portfolio Management", Pearson Education, First Edition.
5. Pandian, Punithavathy (2007); "Security Analysis and Portfolio Management", Vikas Publishing House Private Limited, Fifth Reprint Edition.
6. Kevin (2008); "Security Analysis and Portfolio Management", Prentice Hall of India Private Limited, First Reprint Edition.
7. Maheshwari, Yogesh (2008); "Investment Management", PHI Learning Private Limited, First Edition.
8. Rao, Balaji, "Financial Markets and Investment Instruments – An Industry Integrated Working Knowledge Study Material", Balaji Rao Publishers.
9. Fischer, E Donald and Jordan, J Ronald (2005); "Security Analysis and Portfolio Management", Prentice Hall of India Private Ltd., 6th Edition.
10. Bodie, Kane, Marcus and Mohanty (2009); "Investments", Tata-McGraw Hill Publishing Company Limited, 8th Edition.
11. Reily and Brown (2007); "Investment Analysis and Portfolio Management", Thomson South Western, 8th Edition, First Indian Reprint.
12. Hirt and Block (2009), "Fundamentals of Investment Management", Tata-McGraw Hill Publishing Company Limited, Eighth Edition.
13. Sharpe, Alexander and Bailey (1996); "Investments", Prentice Hall of India Private Limited, 5th Edition.
14. Indian Institute of Banking and Finance (2004); "Technical and Fundamental Analysis of Companies", Taxmann Publications, First Edition.

MK 5.5 CONSUMER BEHAVIOUR

OBJECTIVE: To develop an understanding about the consumer decision-making process and its applications in marketing function of firms.

UNIT 1: INTRODUCTION

10 Hrs.

Introduction to Consumer Behaviour - A Managerial & Consumer perspective; Need to study Consumer Behaviour; Applications of Consumer Behaviour Knowledge; Current Trends in Consumer Behaviour; Market Segmentation & Consumer Behaviour.

UNIT 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR

11 Hrs.

Consumer Needs & Motivation; Personality and Self-Concept; Consumer Perception; Learning & Memory; Nature of Consumer Attitudes; Consumer Attitude Formation and Change.

UNIT 3: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR

12 Hrs.

Family Influences; Influence of Culture; Subculture & Cross-Cultural Influences; Group Dynamics and Consumer Reference Groups; Social Class & Consumer Behaviour.

UNIT 4: CONSUMER'S DECISION-MAKING PROCESS

12 Hrs.

Problem Recognition; Search & Evaluation; Purchase Processes; Post-Purchase Behaviour; Personal Influence & Opinion Leadership Process; Diffusion of Innovations; Models of Consumer Behaviour; Researching Consumer Behaviour; Consumer Research Process.

UNIT 5: CONSUMER SATISFACTION & CONSUMERISM

10 Hrs.

Concept of Consumer Satisfaction; Working towards enhancing Consumer Satisfaction; Sources of Consumer Dissatisfaction; Dealing with Consumer Complaint. Concept of Consumerism; Consumerism in India; The Indian Consumer – Characteristic Features; Reasons for Growth of Consumerism in India; Consumer Protection Act 1986.

SKILL DEVELOPMENT:

- Conduct an informal interview of a local retail store owner and determine what demographic and socio economic segments the store appears to satisfy. How did the owner select this segment or segments?
- Conduct formal interview to the managers of three retail-clothing stores. Determine the degree to which they believe consumer's personality and self-image are important to the marketing activities of the stores.
- Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.
- You are the owner of two furniture stores, one catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class differences influence each store's
 - Product lines & styles
 - Advertising media selection
 - The copy & communication styles used in the advertisements
 - Payment policies
- For each of the following Products & services, indicate who you would go to for information and advice and for each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.
 - The latest fashion in clothes
 - Banking
 - Air travel
 - Vacation destinations
 - A personal computer

BOOKS FOR REFERENCE:

1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
2. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
3. Batra/Kazmi; Consumer Behaviour.
4. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New Delhi, 1993.
5. K. Venkatramana, Consumer Behaviour, SHBP.
6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
7. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.
8. Blackwell et al; Consumer Behaviour, 2nd Edition.
9. S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.
10. Sontakki; Consumer Behaviour, HPH.
11. Schiffman; Consumer Behaviour, Pearson Education.

MK 5.6 INTEGRATED MARKETING COMMUNICATION

OBJECTIVES:

- To familiarize students with essential concepts and techniques for the development and designing of an effective Integrated Marketing Communication program.
- To provide the learning about various communication tools and its effectiveness
- Foster creative ideas among learners for development of effective marketing communication program

UNIT-1: INTRODUCTION

6 Hrs.

An Introduction to Integrated Marketing Communication (IMC): Meaning and Role of IMC in Marketing Process, Introduction to IMC tools – Advertising, Sales Promotion, Publicity, Public Relations and Event Sponsorship.

UNIT- 2: COMMUNICATION PROCESS

15 Hrs.

Understanding communication process: Source, Message and channel factors, Communication response hierarchy- AIDA model, Hierarchy of effect model, Innovation adoption model, information processing model, The standard learning Hierarchy, Attribution Hierarchy; Consumer Involvement - The Elaboration Likelihood (ELM) model, The Foote, Cone and Belding (FCB) Model

UNIT- 3: MARKETING COMMUNICATION

10 Hrs.

Developing the Integrated Marketing Communication Program: Creative Strategies in Advertising, Sales Promotion, Publicity, Event Sponsorships etc, Types of Appeals and Execution Styles.
Media planning and Selection Decisions

UNIT – 4: MARKETING COMMUNICATION MIX

14 Hrs.

Marketing communication mix - Tools and Application: Advertising and Strategy, Advertising messages and creative approach traditional media, interactive media, media planning,
Sales Promotion: Foundations and Approaches, Methods and Techniques
Public Relations, Sponsorship, Direct Marketing, Personal Sales, Exhibitions, Product Positioning, Field Marketing, Packaging.
Completing Marketing Communication Plan: SOSTAC planning model - Situation Analysis, Objectives, Strategy, Tactics, Actions, Control, Execution and Monitoring.

UNIT-5: Digital Media & Advertising

10 Hrs.

Digital Media & Advertising: Digital Media, Evolution of Technology, Convergence of Digital Media, E-Commerce and Digital Media, Advertising on Digital Media, Social Media, Mobile Advertising.

SKILL DEVELOPMENT:

- List out innovative sales promotion ideas
- Demonstrate process of launching a new product by giving special emphasis to sustainable packaging models.
- Explain importance of Digital marketing by illustrating it in a case study of your choice.
- How marketing and sales are different? Demonstrate through a role play

BOOKS FOR REFERENCE:

1. Advertising Management, Aakar, Batra and Myers, Prentice
2. Advertising & Promotions, S H Kazmi and Satish K Batra, Excel
3. Advertising; Principles and Practice, Wells, Moriarty and Burnett, Pearson
4. Advertising & Promotion: An IMC approach, Terence A. Shimp Pub., Cengage Learning

HR 5.5 INDUSTRIAL RELATIONS AND EMPLOYEE LEGISLATION

OBJECTIVE: To familiarize students with the Industrial Relations and Legislations relating to Regulatory and Social Security of Employees in India.

UNIT 1: INTRODUCTION TO INDUSTRIAL RELATIONS 06 Hrs.

Background of Industrial Relations – Definition, Scope, Objectives, Factors affecting IR, Participants of IR, Importance of IR. System of IR in India –Historical Perspective & Post-Independence Period, Code of Discipline and Historical Initiatives for Harmonious IR. International Labour Organization, Functions, Conventions & Ratification by Member-Nations, Participation & role of India.

UNIT 2: INDUSTRIAL RELATIONS REGULATIONS 12 Hrs.

Industrial Disputes Act, 1947 - Applicability, Coverage, Definitions with special reference to Industry, Workmen, Wages. Machineries for Resolution of Disputes - Conciliation, Arbitration, Adjudication. Settlements - Bilateral & Tripartite, Strikes & Lockouts, Lay off, Retrenchment & Closures, Compensations, Protected Workmen, Unfair Labour Practices, Penal Provisions.

Trade Union Act, 1926 - Historical Background, Definitions - Trade Disputes, Industry Formation & Registration of Trade Unions, Grounds for the Withdrawal and Cancellation of Registration, Union Structure, Rights and Responsibilities of TUs, Problems of Trade Unions, Employee Relations in IT Sector

UNIT 3: INDUSTRIAL CONFLICTS AND NEGOTIATIONS 05 Hrs.

Conflict and Cooperation, Collective Bargaining: Concept, Function and Process of Collective Bargaining, Collective Bargaining Practice in India. Techniques of Negotiation, Negotiation Process, Essential Skills for Negotiation, Workers Participation in Management.

UNIT 4: REGULATORY LEGISLATIONS 16 Hrs.

Factories Act, 1948 - Objectives, Background, Applicability, Definitions, Licensing, Occupier – Duties & Responsibilities, Health & Safety- Preventive steps, Safety Measures, Hazardous & Dangerous Operations, Ambulance, Occupational Centers, Welfare - Canteen, Crèches, Working hours, Weekly holidays, Overtime & Restrictions, Payment of Overtime Allowance, Leave with Wages, Accidents & Reporting, Enforcement Authority, Penal Provisions. Legal Compliances under the Act.

The Sexual Harassment of women at workplace [Prevention, Prohibition & Redressal] Act, 2013 - Background, Objectives, Applicability, Definitions, Duties of Employers, Compliant Redressal Process- Internal Compliant Committee, Roles & Responsibilities of the Committee, Procedure of conducting enquiry into the Compliant, Penal provisions.

Contract Labour (Regulation & Abolition) Act, 1971; The inter-state Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979 – Objectives, Applicability and Major Provisions of the Act.

UNIT 5: SOCIAL SECURITY LEGISLATIONS 16 Hrs.

Basic Objectives and major provisions of the following Legislations: Employee Compensation Act 1923; Minimum Wages Act, 1948; Payment of Wages Act, 1936; Payment of Gratuity Act 1972; Employees' Provident Fund and Miscellaneous Provisions Act 1952; Payment of Bonus Act, 1965; Employees' State Insurance (ESI) Act, 1948; Maternity benefit Act, 1961.

SKILL DEVELOPMENT:

- List the changing characteristics of Industry and Workforce in India
- List the problems of trade unions in India.
- List the major indicators of the state of Industrial relations in a manufacturing industry.
- Study the Impact of Liberalization, Privatization and Globalization on Indian Industrial Relations.
- Present a Live Case study of successful trade unions that have resolved lockouts, strikes and closures in automobile industry.

BOOKS FOR REFERENCE:

1. Mamoria, Mamoria and Gankar,(2007) “Dynamics of Industrial Relations”, Himalaya Publishing House, New Delhi.
2. Monappa Arun, (2007) “Industrial Relations”, Tata McGraw Hill Edition, New Delhi.
3. Sarma, A.M. (2011) “Industrial Jurisprudence and Labour Legislation”, Himalaya Publishing House, Mumbai.
4. Sen Ratna, (2003)“Industrial Relations in India”, MacMillan, New Delhi.
5. Sinha, P.R.N., Sinha, Indu Bala and Shekhar, Seema Priyadarshini (2004) “Industrial Relations, Trade Unions and Labour Legislation”, Pearson Education, New Delhi.
6. Srivastava, S. C. (2008) “Industrial Relations and Labour Laws”, Vikas Publishing House Pvt Ltd, New Delhi.
7. Taxmann (2009) “Labour Laws”, Taxmann Allied Services Pvt. Ltd.
8. Venkata Ratnam, C.S., (2006). “Industrial Relations”, Oxford University Press, New Delhi,

HR 5.6 COMPENSATION AND PERFORMANCE MANAGEMENT

OBJECTIVE: To enable the students to understand the various methods and practices of Compensation and Performance Management

UNIT 1: INTRODUCTION TO COMPENSATION MANAGEMENT **12 Hrs.**

Compensation - Definition - Classification - Types - Wages, Salary, Benefits, DA, Consolidated Pay; Equity based programs, Commission, Reward, Remuneration, Bonus, Short term and Long term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP, Employer Benefits and Employer Costs for ESOP, Individual Retirement Account, Savings Incentive Match Plan for Employees

Compensation Management- Compensation and Non-compensation Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues, Compensation Management in Multi-National organizations

Compensation Strategy: Organizational and External Factors Affecting Compensation Strategies, Compensation Strategies as an Integral Part of HRM, Compensation Policies

UNIT 2: JOB EVALUATION **06 Hrs.**

Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods, Point Factor Method of Job Evaluation: Combining Point factor and Factor Comparison Methods, Job Evaluation Committee, Factor Evaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements

UNIT 3: WAGE AND SALARY ADMINISTRATION **12 Hrs.**

Theories of Wages - Wage Structure - Wage Fixation - Wage Payment - Salary Administration. Difference between Salary and Wages - Basis for Compensation Fixation- Components of Wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various Labour Laws on Wages-Preparation of Pay Roll

UNIT 4: PERFORMANCE MANAGEMENT **13 Hrs.**

Evolution of Performance Management, Definitions of Performance Management, Importance of Performance Management, Aims and Purpose of Performance Management, Employee Engagement and Performance Management, Principles and Dimensions of Performance Management

Performance Appraisal Methods: Traditional Methods, Modern Methods, Performance Appraisal Feedback: Role, Types and Principles, Levels of Performance Feedback, 360-Degree Appraisal, Ethics in Performance Appraisal

UNIT 5: ISSUES IN PERFORMANCE MANAGEMENT **12 Hrs.**

Team Performance Management, Performance Management and Learning Organizations, Performance Management and Virtual Teams, Role of Line Managers in Performance Management, Performance Management and Reward, Linking Performance to Pay –A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward

SKILL DEVELOPMENT:

- List the various components of total compensation in Multinational Companies.
- Construct a questionnaire for a salary survey on nurses.
- Design a performance appraisal plan using any Modern Performance Appraisal Tool for an IT company.
- Study any one contemporary practice of Performance Management System (Balance scorecard, Lean Management, BPRE, Six Sigma and so on)

BOOKS FOR REFERENCE

1. Joseph J. Martocchio, *Strategic Compensation*, 3rd Edition, Pearson Education
2. Michael Armstrong & Helen Murlis: *Hand Book of Reward Management* – Crust Publishing House.
3. Milkovich & Newman, *Compensation*, Tata McGraw Hill
4. Richard I. Anderson , *Compensation Management in Knowledge based world*, 10th edition, Pearson Education
5. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: *People, Performance & Pay* – Free Press.
6. Aguinis Herman, *Performance Management*, 2nd Edition, 2009 Pearson Education, New Delhi.
7. Aziz A, *Performance Appraisal: Accounting and Quantitative Approaches*, 1993, Pointer.
8. Bhatia S.K, *Performance Management: Concepts, Practices and Strategies for Organisation Success*, 2007, Deep & Deep, New Delhi.
9. BD Singh, *Compensation & Reward Management*, Excel Books
10. Cardy R.L, *Performance Management: Concepts, Skills and Exercises*, 1st Edition, 2008, PHI, New Delhi.
11. Goel Dewkar, *Performance Appraisal and Compensation Management: A Modern Approach*, 2 nd Edition, 2008, PHI, New Delhi.
12. Sarma A.M, *Performance Management System*, 1st Edition, 2008, Himalaya Pub, Mumbai.

DA 5.5 BUSINESS ANALYTICS

OBJECTIVE: To familiarize students with data extraction, interpretation, predictive analysis and modelling, data base using SQL

UNIT 1: INTRODUCTION TO BUSINESS ANALYTICS **12 Hrs.**
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.

UNIT 2: ROLE OF DATA IN THE ORGANIZATION **10 Hrs.**
Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.

UNIT 3: TECHNOLOGIES AND TOOLS USED FOR DATA ANALYTICS **11 Hrs.**
Mention software for Cross Sectional data, Time Series data
a. Open source R, Jamovi ,GRETl, Python
b. Proprietary SPSS, EVIEW.

UNIT 4: DATABASE ORIENTATION **12 Hrs.**
Database definition, types of structures, DBMs, RDBMS, Relational Database Language , Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update, Data Query Language – Where clause, Order by, Group by, DCL commands – Grant, Revoke, TCL Commands – Commit, Roll Back, Savepoint. Aggregate Functions, Relational Algebra.

UNIT 5: DATA VISUALIZATION USING TABLEAU (PUBLIC VERSION) **10 Hrs.**
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)

BOOKS FOR REFERENCE:

1. Business Analytics : Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
2. Business Analytics, U Dinesh Kumar,Publication: Wiley
3. Business Analytics, R. Evans James,Publisher: Pearson
4. Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
5. Business Analytics: Data Analysis and Decision Making,Albright and Winston published by Cengage Learning

DA 5.6 MARKETING ANALYTICS

OBJECTIVES:

1. To familiarize students with Marketing Analytics
2. To impart the skills of R Programming, Descriptive analytics, Predictive analytics relating to Marketing

UNIT 1: INTRODUCTION TO MARKETING ANALYTICS AND DATA MINING **7 Hrs.**

Introduction to Marketing Analytics, Need of Marketing Analytics, Benefits of Marketing Analytics, Data mining –Definition, Classes of Data mining methods – Grouping methods, Predictive modeling methods, Linking methods to marketing applications. Process model for Data mining – CRISP DM.

UNIT 2: INTRODUCTION TO R **12 Hrs.**

About R, Data types and Structures, Data coercion, Data preparation: Merging, Sorting, Splitting, Aggregating, Introduction to R Libraries – How to install and invoke, Introduction to R Graph – Basic R charts – Different types of charts.

UNIT 3: DESCRIPTIVE ANALYTICS **10 Hrs.**

Exploratory Data Analysis using summary table and various charts to find the insights, slicing and dicing of the Customer data. Inferential Statistics: T-Test, ANOVA, Chi-Square using marketing data and exploring relationship (Correlation)

UNIT 4: PREDICTION AND CLASSIFICATION MODELLING USING R **12 Hrs.**

Introduction to Prediction and Classification modelling, data splitting for training and testing purpose, Prediction modelling: Predicting the sales using Moving Average Model and Regression Model(Simple and Multiple Regression model), Classification modelling: Customer churn using Binary logistic regression and decision tree.

UNIT 5: APPLICATION OF ANALYTICS IN MARKETING **12 Hrs.**

Association Rules – Market Basket Analysis for Product Bundling and Promotion, RFM (Recency Frequency Monetary) Analysis, Customer Segmentation using K-Means Cluster Analysis, Key Driver Analysis using Regression Model.

BOOKS FOR REFERENCE:

1. Marketing Analytics: Data-Driven Techniques with Microsoft® Excel® Published by John Wiley & Sons, Inc
2. Marketing Data Science, Thomas W. Miller Published by Pearson
3. Marketing Metrics, Neil T Bendle, Paul W. Farris, Phillip E. Pfeifer published by Pearson
4. Marketing Analytics, Mike Grigsby published by Kogan Page

6.1 INCOME TAX - II

OBJECTIVE:

- To make students understand the computation of Taxable Income and Tax Liability of individuals.

UNIT 1: PROFITS AND GAINS FROM BUSINESS AND PROFESSION 16 Hrs.

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

UNIT 2: CAPITAL GAINS 15 Hrs.

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

UNIT 3: INCOME FROM OTHER SOURCES 08 Hrs.

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

UNIT 4: DEDUCTIONS FROM GROSS TOTAL INCOME 06 Hrs.

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 U. (Theory Only)

UNIT 5: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS 10 Hrs.

Meaning –Provision for Set-off & Carry forward of losses (Theory only)

Computation of Total Income and Tax Liability of an Individual Assessee (Problems – in case of Income from Salary & House Property - Computed Income may be given).

SKILL DEVELOPMENT:

- Table of rates of Tax deducted at source.
- Filing of IT returns of individuals.
- List of Enclosures for IT returns.

BOOKS FOR REFERENCE

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. 7 Lecturers – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.
8. Dr. B Mariyappa, Income Tax II – HPH.

6.2 STRATEGIC MANAGEMENT

OBJECTIVE:

- To enable the students to understand the various strategic issues such as Strategic Planning, Implementation and Evaluation.

UNIT 1: INTRODUCTION TO STRATEGIC MANAGEMENT 10 Hrs.

Introduction - Meaning and Definition – Need – Process of Strategic Management – Strategic Decision Making – Business Ethics – Strategic Management.

UNIT 2: ENVIRONMENTAL APPRAISAL 12 Hrs.

The concept of Environment – The Company and its Environment – Scanning the Environment, Technological, Social, Cultural, Demographic, Political, Legal and Other Environments Forces. SWOT Analysis – Competitive Advantage – Value Chain Analysis.

UNIT 3: STRATEGIC PLANNING 12 Hrs.

Strategic Planning Process – Strategic Plans during recession, recovery, boom and depression – Stability Strategy – Expansion Strategy – Merger Strategy – Retrenchment Strategy – Restructure Strategy – Levels of Strategy – Corporate Level Strategy – Business Level Strategy and Functional Level Strategy – Competitive Analysis – Porter’s Five Forces Model.

UNIT 4: IMPLEMENTATION OF STRATEGY 14 Hrs.

Aspects of Strategy Implementation – Project Manipulation – Procedural Implementation – Structural Implementation – Structural Considerations –Organizational Design and Change – Organizational Systems. Behavioral Implementation – Leadership Implementation – Corporate Culture – Corporate Policies and Use of Power. Functional and Operational Implementation – Functional Strategies – Functional Plans and Policies. Financial – Marketing – OPERATIONAL and Personnel dimensions of Functional Plan and Policies – Integration of Functional Plans and Policies.

UNIT 5: STRATEGY EVALUATION 07 Hrs.

Strategy Evaluation and Control - Operational Control - Overview of Management Control – Focus on Key Result Areas.

SKILL DEVELOPMENT:

- Present a chart showing Strategic Management Process.
- Select any organization and undertake SWOT analysis.
- Analyse the corporate, business and functional level strategies of any one Indian Company..
- Select any sector and make competitive analysis using Porter’s five forces model.
- List social responsibility actions initiated by any one company in India.
- Select any organization and identify the Key Result Areas

BOOKS FOR REFERENCE

1. Dr. Aswathappa, Business Environment for Strategic Management, Tata McGraw Hill.
2. Subbarao: Business Policy and Strategic Management, HPH.
3. Charles W.L Hill and Gareth R. Jones, Strategic Management an Integrated Approach, Cengage
4. Learning
5. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw Hill
6. AppaRao; Strategic Management and Business Policy, Excel Books.
7. Ghosh P.K., Business Policy and Strategic Planning and Management, Tata McGraw Hill.
8. Pillai, Strategic Management,
9. Lawrence, Business Policy and Strategic Management, Tata McGraw Hill.
10. Sathyashekar : Business Policy and Strategic Management, I.K International Publishing House Pvt.Ltd

6.3 INTERNATIONAL BUSINESS

OBJECTIVE:

- To facilitate the students in understanding Globalization and International Business Management

UNIT 1: INTRODUCTION TO INTERNATIONAL BUSINESS

14 Hrs.

Meaning and Definition of International Business – need & importance of International Business, stages of internationalization, Theories of International Trade – Mercantilism, Absolute Cost Advantage, Comparative Cost Theory, Huckster – Ohlin Theorem, EPRG Framework, Tariff and non-tariff and barriers of International Business.

UNIT 2: MODES OF ENTERING INTERNATIONAL BUSINESS

08 Hrs.

Mode of Entry – Exporting (direct and indirect) – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry. Entry Strategies for BRICS Economies

UNIT 3: GLOBALIZATION

15 Hrs.

Meaning - Features – Stages, Advantages and Disadvantages – Methods and Essential Conditions for Globalization. Merits and Demerits of globalization in India. Introduction to Political, Economic, Social-Cultural & technological environment of international business. GATT and WTO. OECD Guidelines for Multinational Enterprises

UNIT 4: INTERNATIONAL MARKETING INTELLIGENCE

08 Hrs.

Information required Sources of information-ITPO, CII Chambers of commerce, state trading corporations and Export promotion councils, International Trade Centre, International marketing information System, International Marketing Research.

UNIT 5: INTERNATIONAL FINANCE AND DOCUMENTATION

10 Hrs.

Export credits, Method and sources of credit, Methods of payments in International Business, Financing techniques. ECGC, DGFT, IIFT, RBI, EXIM Bank, ECGC & EPCs and their role. Forex market, IMF Disequilibrium of the balance of payments and rectification (Concept only). Export Trade, Procedure, Steps & Documentation

SKILL DEVELOPMENT

- Tabulate the foreign exchange rate of rupee for dollar and euro currencies for 1 month
- List any two Indian MNC's along with their products or services offered.
- Prepare a chart showing currencies of different countries
- Collect and Paste any two documents used in Import and Export trade.

BOOKS FOR REFERENCE

1. Rakesh Mohan Joshi. (2011). *International Business*, Oxford University Press, New Delhi.
2. Francis Cherunilam; *International Business*, Prentice Hall of India
3. P. SubbaRao – *International Business* – HPH
4. Sumati Varma. (2013). *International Business* (1st edi), Pearson.
5. Charles Hill. (2011). *International Business: Text & Cases*, Tata McGraw Hill, New Delhi.
6. *International Business* by Daniel and Radebaugh –Pearson Education- 10th Edition

6.4 INFORMATION TECHNOLOGY FOR BUSINESS – II

OBJECTIVES:

- To familiarize with the aspect of Internet, Email, Search Engine
- To provide an analytical and technical framework to understand the emerging world of E-commerce.
- To develop skills in E marketing Techniques.
- To familiarize with the aspect of Online Social Networks.

UNIT 1: INTERNET AS A NETWORK INFRASTRUCTURE

12 Hrs.

Internet-Technology Background, The Internet Today, The Future Infrastructure, The Intranet-Definition, Application of Intranet, Industry Specific Solutions, The Extranet - Definition, Application of Intranet, Industry Specific Solutions, Introduction to Email, Common Email Features, Google and its features(Google Drive, Google Docs, Google Forms, Google Sheets, Google Hangouts)

UNIT 2: INTRODUCTION TO ECOMMERCE

12 Hrs.

Introduction to E Commerce Framework for E Commerce, Difference Between E Commerce and M Commerce, Features of E Commerce, Types of E Commerce, Types of B2C Business Models, B2B Business Models, E Business Revenue Models.

UNIT 3: ELECTRONIC PAYMENT SYSTEMS

12 Hrs.

Introduction to Electronic Payment Systems, Process & Phases of Electronic payment systems, Benefits of Electronic Payment Systems, Risk Involved in Electronic Payment Systems, Types of B2C Electronic Payment Systems- Credit Card, Debit Card, E Cash, E Wallet, Smart Card, E Banking, E Check.

UNIT 4: E MARKETING AND ADVERTISING

10 Hrs.

Advertising and Marketing on the Internet, B2C and B2B Marketing Strategies, Permission marketing, Affiliate marketing, Viral Marketing, Blog marketing, Email Marketing, Social Media Marketing, Search Engine marketing. Customer Relationship Management system, Customer Retention: Strengthening the Customer Relationship, Personalization and One-to-One Marketing, Customization and Customer Co-Production, Transactive Content, Customer Service.

UNIT 5: SOCIAL NETWORKS AND ONLINE COMMUNITIES

10 Hrs.

What Is an Online Social Network? The Difference Between Social Networks and Portals, The Growth of Social Networks and Online Communities, Turning Social Networks into Businesses, Types of Social Networks and Their Business Models, Social Network Features and Technologies, The Future of Social Networks.

SKILL DEVELOPMENT:

- Creating Email Account and Sending Email with file Attachment
- Create Google Forms
- Create Google Sheets
- Create Google Docs
- Different types of E marketing techniques

BOOKS FOR REFERENCE:

1. Dr. B Mariyappa – E- Business and Accounting – HPH.
2. R. G. Saha, E-Business, HPH
3. Kalakota Ravi and A. B. Whinston : “Frontiers of Electronic Commerce”, Addison
4. Watson R T : “Electronic Commerce – the strategic perspective.” The Dryden press
5. Agarwala K.N and Deeksha Ararwala: “Business on the Net – Whats and Hows of E-Commerce”
6. Murthy CSV: “E. Commerce” Himalaya Publishing House Pvt.Ltd.
7. P. Diwan, S. Sharma; “E-Commerce”, Excel Books.
8. JanalD.S : “Online Marketing Hand book.” Van Nostrand Reinhold Network
9. Kosiur David, “Understanding Electronic Commerce Microsoft”, press Washing-ton.
10. Minoli and Minol, “Web Commerce Technology Handbook”, TMH New Delhi.
11. Schneider Gary P, “Electronic Commerce- course Technology, Delhi.
12. Young Margaret Levine: “The complete reference to Internet”, TMH.
13. C.S.Rayudu: “Ecommerce and E Business”, HPH.
14. Kalakota Ravi: “E-business 2: Road map for success.” Pearson Education Ltd.
15. Mariammal & Soundra Rajan, E-business, SHB.

References:

- Google Apps Express: The Fast Way to Start Working in the Cloud by James Beswick
- Google In Your Classroom: A Guide to Google Apps and Chromebook for Teachers by Scott La Counte
- Google Apps Made Easy: Learn to work in the cloud (Computers Made Easy) by James Bernstein

FN 6.5 RISK MANAGEMENT AND DERIVATIVES

OBJECTIVES:

- To make the students to understand the various risks associated with business.
- To provide knowledge on risk measurement and evaluation in making capital budgeting decisions.
- To provide knowledge on risks associated with investments outside the business and strategies for hedging the same with derivatives.

UNIT 1: RISK – MEANING, TYPES. RISK ANALYSIS IN CAPITAL BUDGETING 14 Hrs.

Meaning of Risk. Types of Risks of a Business Enterprise. Risk Analysis in Capital Budgeting – Measuring and Managing Capital Budgeting Risks – Sensitivity Analysis, Scenario Analysis, Simulation, Standard Deviation and Co-efficient of Variation, Risk-Adjusted Discount Rate Method, Certainty Equivalent Co-efficient Method, Decision Tree Analysis and Probability Distribution Method.

UNIT 2: INVESTMENT RISKS AND DERIVATIVES 08 Hrs.

Meaning of Derivatives. Types of Derivatives. – Forward Agreements, Future Contracts – Terms associated with Futures – Stock Futures and Index Futures, Differences between Forwards and Futures, Margin and Settlement Mechanism of Futures.

UNIT 3: FUTURE CONTRACTS – HEDGING AND TRADING_ 10 Hrs.

Hedging with Futures – Stock Hedging: When there is a future contract available on the stock and when there is no future contract available on the stock. Portfolio Hedging: Adjusting Portfolio Risk. Pricing of Futures.

UNIT 4: OPTIONS – BASICS AND STRATEGIES 12 Hrs.

Option Contracts – Meaning, Types – Call, Put, American, European. Pay-off and Pay-off Diagrams. Hedging Strategies – Protective Put Strategy and Covered Call Strategy. Trading Strategies with Options – Straddle, Strip, Strap, Strangle, Spreads.

UNIT 5: OPTION PRICING 12 Hrs.

Put-Call Parity Theory, Portfolio Replication Method, Risk Neutralization Method, Binomial Method and Black-Scholes Method. Option Greeks.

SKILL DEVELOPMENT:

- Perform a simulation analysis on Excel for an imaginary data of Cash Outflows and Cash Inflows.
- Demonstrate Stock Hedging with Futures with the data elicited from National Stock Exchange.
- Demonstrate the effect of Straddle and Strangle for an underlying of your choice.
- List out three months future prices of 10 stocks/commodities

BOOKS FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Damodaran, Aswath, "Corporate Finance", John Wiley & Sons Inc.
3. Damodaran Aswath, "Applied Corporate Finance", John Wiley & Sons Inc.
4. Chandra, Prasanna, "Financial Management – Theory and Practice", Tata McGraw-Hill Publishing Company Limited.
5. Pandey, I M, "Financial Management", Vikas Publications.
6. Khan, M.Y., and Jain, P.K., "Financial Management – Text, Problems and Cases", Tata McGraw-Hill Publishing Company Limited.
7. Chance/Brooks, *An Introduction to Derivatives & Risk Management*, Thomson.
8. Hull J, *Options, Futures and Other Derivatives*, 6 ed., Prentice Hall.
9. Dubosky and Miller, "Derivatives – Valuation and Risk Management", Oxford University Press.
10. Kumar, SSS, "Financial Derivatives", Prentice Hall of India.
11. Parasuraman, N.R; "Fundamentals of Financial Derivatives", Wiley India.
12. Vohra, and Bagri, "Futures and Options", Tata Mc Graw Hill.

FN 6.6 INTERNATIONAL FINANCE

OBJECTIVES:

- To orient the students on global business environment and international markets.
- To make students understand the various risks an enterprise is exposed to on account of international transactions.
- To provide knowledge and skills for hedging foreign currency risks.

UNIT 1: GLOBAL FINANCIAL ENVIRONMENT

06 Hrs.

Evolution of International Monetary System, Bimetallism, Classical Gold Standard, Interwar Period, Bretton Woods System, Flexible Exchange Rate Regime, the current Exchange Rate Agreements, European Monetary System, Fixed vs. Flexible Exchange Rate Regime.

UNIT 2: INTERNATIONAL FINANCIAL DECISIONS

14 Hrs.

International Capital Budgeting – Influence of Inflation on Capital Budgeting Decisions; Evaluation of Foreign Projects: Home Currency Approach and Foreign Currency Approach, International Financing Decisions – Source of Finance – ADRs, GDRs, ECBs, FCCBs, Masala Bonds; International Working Capital Management – Netting, Leads and Lags.

UNIT 3: EXCHANGE RATE DETERMINATION

06 Hrs.

Purchasing Power Parity Theory, Interest Rate Parity Theory, International Fischer's Effect and Pure Expectations Theory.

UNIT 5: FOREIGN EXCHANGE RISK AND RISK HEDGING STRATEGIES

18 Hrs.

Transaction Risk, Translation Risk, Economic Risk. Risk Hedging Strategies: Internal – Netting, Leads and Lags. External – Forwards, Futures, Options, Money-market Hedging, Currency Swaps.

UNIT 6: INTEREST RATE RISK AND RISK HEDGING STRATEGIES

12 Hrs.

Interest Rate Swaps, Forward Rate Agreements, Interest Rate Futures, Interest Rate Options, Caps, Floors and Collars, Swaption.

SKILL DEVELOPMENT:

- List the currencies of different countries and their conversion value into INR.
- List the Indian companies which have issued ADRs, GDRs and International Bonds.
- Demonstrate hedging foreign currency risk with data taken from Stock or Commodity Exchanges.
- Demonstrate Interest rate swapping of two companies with transaction risk.

BOOK FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Madura, Jeff, "International Corporate Finance", Thomson South-Western.
3. Sharan, Vyuptakesh, "International Financial Management", Prentice Hall of India.
4. Jain, Peyrard, and Yadav' "International Financial Management", MacMillan
5. J. Fred Weston, Bart: Guide to International Financial Management.
6. Robery O. Edmister: Financial Institutions - markets and Management.
7. A.V. Rajwade: Foreign Exchange International Finance and Risk Management, Prentice Hall.

MK 6.5 DIGITAL MARKETING

OBJECTIVE:

- To facilitate the ability to identify the importance of digital marketing for marketing success and to manage customer relationships across all digital channels and to create a digital marketing plan.

UNIT 1: INTRODUCTION TO DIGITAL MARKETING

08 Hrs.

Meaning of Digital Marketing-its importance. Digital Marketing platforms, Changing trends in Digital Marketing era.

UNIT 2: SEARCH ENGINE OPTIMIZATION (SEO)

12 Hrs.

Meaning of SEO. Trends in SEO Different kinds of traffic on and off Page Optimization (OPO)-Linking Strategies, Competitor Analysis.

UNIT 3: SEARCH ENGINE MARKETING (SEM)

10 Hrs.

Introduction to SEMSEM platforms – paid platforms, Introduction to Google Ad-Words Campaign creation process, Demographic Targeting.

UNIT 4: CONVERSIONS

08 Hrs.

Types of Conversions, Conversion Tracking, Optimizing Conversions, Track Offline Conversions, Analyzing Conversion data.

UNIT 5: SOCIAL MEDIA MARKETING & DIGITAL COMMUNITIES

18 Hrs.

Meaning, importance creation, streaming and measuring of Mobile Ads, YouTube Advertising, BING AdCenter, Facebook Marketing, LinkedIn Marketing, Content Marketing, Email Marketing, Social Media Marketing, Facebook Marketing

Digital Communities - Evolution of online communities, How ideas travel, Virality

Social Media Measurement -The ROI in Social Media Marketing, Tools and Dashboards, Reputation and crisis management.

SKILL DEVELOPMENT:

- List out 10 companies who optimized their sales through SEO
- Simulate a product and apply social media marketing strategies to increase the sales
- Do a real time comparative study (collect primary data using questionnaire) on Digital marketing with traditional marketing.
- List out recent trends in digital marketing by virtually interviewing a Digital marketing expert

BOOKS FOR REFERENCE:

1. Ryan Deiss and Russ Hennesberry, 2017,digital Marketing for Dummies
2. Jan Zimmerman and Deborah: Social Media Marketing
3. Understanding Digital Marketing Marketing Strategies For Engaging The Digital Generation 4th Edition by Damian Ryan, Kogan Page Ltd
4. David Meerman Scott'The New Rules of Marketing and PR – David Meerman Scott

MK 6.6 SUPPLY CHAIN AND LOGISTICS MANAGEMENT

OBJECTIVE:

- To introduce the students to the Fundamentals of Logistics and Supply Chain Management Strategies and the Market Environment for Logistics and Supply Chain Management

UNIT: 1 INTRODUCTION TO SUPPLY CHAIN MANAGEMENT: 14 Hrs.

Concept of Supply Chain Management, Importance and Scope of Supply Chain Management, Decision Phases in Supply Chain, Process view of Supply Chain, A Model of Supply Chain; Function of SCM, Integrated Supply Chain/Value chain, Supply Chain Management as a Management Philosophy, Focus areas of SCM, Enablers in Supply Chain, Supply Chain trends and challenges in India, Autonomous Supply Chain.

UNIT: 2 INTRODUCTION TO LOGISTICS: 10 Hrs.

Meaning of Logistics and Logistics Management, Logistics Management to Supply Chain Management, Decision areas in Logistics; Key Players in Logistics; Role of Logistics in (a) Supply Chain, (b) the Economy, (c) the Organization; Role of Government in Logistics; Classification of Logistics Applications.

UNIT: 3 CUSTOMER FOCUS IN SUPPLY CHAIN MANAGEMENT: 10 Hrs.

Customer service dimensions from a supply chain perspective (Order delivery lead time, Responsiveness, Delivery Reliability and Product Variety), Buyers Perspective, Suppliers Perspective, Stages of Development in Supplier Relations

UNIT: 4 SUPPLY CHAIN STRATEGIES: 10 Hrs.

(i) Cycle View (ii) Push & Pull View of the Supply Chain, Supply Chain Responsiveness. Strategic Fit between Business Strategy and Supply Chain Strategy, Achievement of Strategic Fit through different steps, Obstacles to achieving Strategic Fit.

UNIT: 5 DEMAND MANAGEMENT IN SUPPLY CHAIN: 12 Hrs.

Types of Demand, Role of Demand Forecasting in Supply Chain, Factors of Demand Forecast, Forecasting Methods, Basic approach to Demand Forecasting, Collaborative Planning, Forecasting and Replenishment (CPFR), Role of Aggregate Planning in a Supply Chain, CODP (Customer order decoupling point) and Marketing Environment for SCM.

SKILL DEVELOPMENT:

- Draw a diagram showing the process view of Supply Chain
- Show the inbound and outbound supply chain players in a chart form
- Write any one model of Supply Chain Management
- Identify the industry verticals following supply chain practices
- Study the “Toyota Production System” and draw a chart showing the flow of supplier improvement in production process

BOOKS FOR REFERENCE:

1. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
2. Dr. R.P. Mohanty&Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
3. David Simchi-Levi, Philip Kamiusky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
4. Janat Shah, Supply Chain Management Text and Cases, Pearson Education
5. Rahul V Altekar, Supply Chain Management – Concepts and Cases, PHI
6. Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2nd Edition

HR 6.5 INTERNATIONAL HUMAN RESOURCES MANAGEMENT

OBJECTIVE:

- To familiarize the students with various concepts and issues relating to International Human Resources Management

UNIT 1: INTRODUCTION TO IHRM

8 Hrs.

Defining IHRM, Difference between Domestic and IHRM; Functional positioning of IHRM; Organizational context of IHRM; Enduring context of IHRM

UNIT 2: MULTICULTURALISM

10 Hrs.

Nature of culture; Multiculturalism; Cultural Predispositions; Cultural Dimensions; Managing Across Cultures; Strategies for dealing with Cultural Differences; Hofstede's Model of four Cultural Dimensions

UNIT 3: INTERNATIONAL HUMAN RESOURCE PLANNING, SELECTION & TRAINING & DEVELOPMENT

12 Hrs.

Global HR Planning; Recruitment and Selection - Issues in Staff Selection, Approaches to Staffing, Role of - Expatriate, Non Expatriate and Corporate HR Functions, Recent trends in International Staffing; Training Strategies, Expatriate Training – Role of Expatriate Training, Components of Effective Pre-departure Training Programs, Effectiveness of Pre-departure Training

UNIT 4: PERFORMANCE MANAGEMENT AND COMPENSATION

12 Hrs.

Organizational Strategy and Performance Management, Identifying Variables affecting Performance, Appraising the Performance, Providing Feedback, Issues in Managing Performance in the Global Context, Assessing of Subsidiary Performances

Compensation – Objectives, Key Components, Theories, Compensation Strategy, Compensation Administration, Issues in International Compensation

UNIT 5: REPATRIATION, INDUSTRIAL RELATIONS AND OTHER GLOBAL HR ISSUES

14 Hrs.

Understanding Repatriation, Benefits from Repatriation, Repatriation Process, Managing Repatriation, Tips for Successful Repatriation

Industrial Relations – Nature, Key Issues in International IR, Key Players in International IR, Trade Unions and International IR, Strategic Issues before MNCs/Employers and Employees, Issues of Social Dumping
Global HR Issues – Standardization and Adaptation of Work Practices, Retaining, Developing and Retrenching Staff. Emerging Trends in IHRM

SKILL DEVELOPMENT:

- Analyse a Case Study relating to Multiculturalism and record the same.
- Design a Compensation Structure of an MNC Employee with imaginary figures
- Provide a list of top 10 best International Companies to work and substantiate with reasons.
- Discuss the various dimensions of International Adjustment

BOOKS FOR REFERENCE

1. Dr.K.Ashwathappa and Sadhna Dash, International Human Resource Management, Tata McGraw-Hill
2. Peter. J. Dowling and Denice. E.Welch, International Human Resource Management, Thomson Learning
3. P.Subba Rao, International Human Resource Management, HPH
4. N. Senguptha and Mousumi S Bhattacharya, International Human Resource Management, Excel Books
5. Tony Edwards, Chris Rees, International Human Resource Management, Pearson

HR 6.6 ORGANISATIONAL DEVELOPMENT AND CHANGE MANAGEMENT

OBJECTIVE:

- To enable the students to understand the need for Organizational Change and Development and the OD Interventions for creating Successful Organizations.

UNIT 1: ORGANIZATIONAL DEVELOPMENT

12 Hrs.

OD: Meaning and Nature of Organizational Development (OD), Competencies of an OD Practitioner, Ethical Guidelines for OD Practitioners

Process of Organizational Development: Overview of Entering and Contracting

Diagnosing: Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level)

Collecting and Analyzing Diagnostic Information: Methods of Collecting Diagnostic Data (Questionnaire, Interviews, Observations, Unobtrusive measures)

Feeding Back Diagnostic Information: Determining the Content of Feedback, Possible Effects of Feedback, Characteristics of Feedback Process, Survey Feedback.

UNIT 2: CHANGE MANAGEMENT

10Hrs..

Introduction to Change Management: OD and Change, Importance and Nature of Planned Change; Theories of Planned Change - Action Research Model, Kurt Lewin's Change Model

Introducing Change Effectively: Basic steps, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change; Empowering People to Manage Change, Activities Contributing to Effective Change Management

Strategies for Effecting Change: Empirical-Rational strategies, Normative - Re-Educative Strategies of Changing, Power - Coercive Strategies (Meanings only).

UNIT 3: OD INTERVENTIONS

14 Hrs.

Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD

(a) Human Process Interventions

T-Groups, Process Consultation, Third-party Intervention; Team building; Organization Confrontation Meeting, Inter-group relation Intervention: Microcosm Group; Large Group Intervention: Open-Systems Method, and Open-Space Method

(b) Techno Structural Interventions

Restructuring Organization: Structural Design: Functional structures, Divisional structure - Product structure, Geographic and Market structure, Metrics structure, Network structure, Boundary less organization;

Downsizing: Meaning and Tactics - Workforce Reduction, Organizational Redesign, System Redesign;

Re-Engineering - Meaning and Application Stages;

Employee Involvement - Parallel Structures, TQM and High Involvement Organizations;

Work Design Approaches: Engineering Approach, Motivational Approach, Sociotechnical Systems Approach.

(c) Human Resource Management Interventions

Overview of Performance Management Interventions: Performance Management Model, Goal Setting, Performance Appraisal Process, Reward Systems.

Developing and Assisting Members - Career Planning, Workforce Diversity Dimensions and Interventions, Employee Stress and Wellness Interventions

UNIT 4: STRATEGIC CHANGE INTERVENTIONS, EVALUATION & INSTITUTIONALIZATION

12Hrs.

Strategic Change Interventions:

Transformational Change: Characteristics and Differentiation with Transactional Change, Culture Change.

Continuous Change: Dynamic Strategy Making, Self- Designing Organizations, Learning Organizations, Trans-Organizational Change, Mergers and Acquisitions, Strategic Alliance Interventions, Network Interventions

Evaluating and Institutionalizing Organization Development

Behavioral Outcomes for Measuring OD interventions, Institutionalization framework (Organization Characteristics, Intervention Characteristics, Institutionalization process, indicators of Institutionalization.)

UNIT 5: OD IN GLOBAL SETTINGS

08 Hrs.

Dimension/Value, Definition and Customs for- Cultural Context, Power Distance, Uncertainty Avoidance, Achievement Orientation, Individualism

World-wide OD: Strategies and OD interventions (listing of OD); **Global social Change.**

Future of OD: The changing environment, Implications for OD's future, OD trends in the context of OD (Economy, Workforce, Technology, Organization), Implications for OD's future.

SKILL DEVELOPMENT

- List out the recent OD interventions in Organizations.
- Discuss case studies on Impact of change on Organizational effectiveness.
- Discussion of case studies on any one OD intervention
- List out the employees responses to change using a real time change in any organization, preferable educational institution.
- Develop an OD structure for a family business or a Business school

BOOKS FOR REFERENCE

1. Cummings and Worley (2007), Organization Development and Change, Thomson- South western
2. Dunnette, M.D. (Ed.) (1976). Handbook of Industrial and Organizational Psychology. Chicago: Rand McNully.
3. French, W.L.; & Bell, C.H. Jr. (1980). Organizational Development. London, Prentice Hall.
4. Herbert, T.T. (1981). Dimensions of Organizational Behavior. London: MacMillan.
5. Khandwalla, P.N. (1988). Organizational effectiveness. In J. Pandey (Ed.) Psychology in India: The State-of-the Art (Vol.3, pp. 97-215). New Delhi: Sage.
6. Luthans, F. (1989). Organizational Behaviour. London: McGraw Hill.
7. Margulies, N.; & Raia, A.P. (1975). Organizational Development: Values, process and technology. New Delhi: Tata McGraw Hill,
8. McGill, M.E. (1977). Organizational Development for Operating Managers. AMACO (a division of American Management Association).
9. Pareek, U. & Rao, T.V. (1986). Designing and Managing Human Resources Systems. New Delhi: Oxford.
10. Rudrabasavaraj, M.N. (1977). Executive Development in India. New Delhi: Himalaya Publishing House.
11. Sharma, R.A. (1982). Organizational Theory and Behaviours. New Delhi: Tata McGraw Hill.

DA 6.5 FINANCIAL ANALYTICS

OBJECTIVE:

- To enable the students understand the importance of Financial Analytics and impart the skills of application Excel and Python in Finance

UNIT 1: INTRODUCTION TO FINANCIAL ANALYTICS

08 Hrs.

Introduction: Meaning-Importance of Financial Analytics uses-Features-Documents used in Financial Analytics: Time value of money – Discounted and Non-discounted (computation using Excel).

UNIT 2: ACCESS TO FINANCIAL DATA USING LATEST TECHNOLOGY

06 Hrs.

Public domain data base (RBI, BSE, NSE, Google finance), Prowess, downloading data from NSE and Yahoo finance. IMF and World Bank data base, Kaggle, Bloomberg, FINTECH companies (ROBO, ALGO trade)

UNIT 3: INTRODUCTION TO TIME SERIES MODELLING

12 Hrs.

Meaning of Data- types of data- time series, panel, cross sectional-components of Time series data. Simple time series concepts – moving average, exponential moving, WMA (Theory and Practices), data - differencing, logarithm, lagging, stationary v/s non stationary data (detailed explanation with examples) computing return series data (simple returns and logarithm returns) (using Excel)

UNIT 4: INTRODUCTION TO PYTHON

15 Hrs.

Installation of Python, types of data and structures, basic analysis using NUMPY and PANDAs (financial examples), data preparation for time series data,

UNIT 5: PYTHON FOR FINANCE

15 Hrs.

Descriptive statistics, Time series graphs in Python, understanding between correlation and covariance, basics of regression and its assumptions, Stationary and non-stationary data, basics of Time series using Python. Credit default using binary logistic regression

BOOKS FOR REFERENCE:

1. Python for finance: Yves hil pisces
2. Hands on Data analysis with Pandas: Stefanie molin.
3. Hands on Python for finance, Krish Naik, Packt
4. Python For Finance, Yuxing Yan, Packt
5. Mastering Python for Finance, James Ma Weiming ,Pack Publishing
6. Financial Reporting and Financial Statement Analysis,M Hanif , A Mukherjee, McGraw Hill
7. Haskell Financial Data Modelling and Predictive Analytics,Pavel Ryzhov,PACKT

DA 6.6 HR ANALYTICS

OBJECTIVES:

- To familiarize students with Human Resource Analytics
- To impart the skills of MS Excel and JAMOVI, Descriptive analytics, Predictive analytics relating to HR.

UNIT 1: HR ANALYTICS OVERVIEW

8 Hrs.

Meaning, Evolution of HR Analytics, Data sources for HR, HR Metrics Meaning, Difference between HR metrics and HR Analytics, Popular Frameworks for HR Analytics – LAMP, HCM: 21 and Talentship Framework.

UNIT 2: HR DATA AND VISUALIZATION (only visualisation)

10 Hrs.

HR data: Primary and secondary data, Psychometric and sources, HR Metrics for measuring Efficiency and Effectiveness, Understanding Key Performance indicators Creating a dashboard and scoreboard using Tableau, General employee data fields, creating employee dash board using Excel, Tableau

UNIT 3: DESCRIPTIVE ANALYTICS IN HR (Actual analysis using Excel)

12 Hrs.

Understanding HR Data Variables using basic Statistics, Cross tabulation using Pivot Table(How many men and women working in department, how many joined and left), Testing of Hypothesis using T-Test, ANOVA, Chi Square using Excel

UNIT 4: PREDICTIVE ANALYTICS IN HR (Using JAMOVI Software)

12 Hrs.

What is Predictive modelling and Classification modelling, Predictive modelling using Regression model, Classification modelling using Binary logistics regression, Examples/Cases to be used for Predictive modelling – Determination of Potential Employee salaries, Examples/Cases to be used for Classification modelling – Employee Attrition & following that attrition rate by Understanding of Classification matrix which includes Sensitivity, Specificity, Precision, Recall, Accuracy.

UNIT 5: ROLE OF PSYCHOMETRIC TECHNIQUES IN HR

14 Hrs.

Meaning of Psychometric, Why Psychometric technique, Psychometric technique in recruitment and assessment centres, EFA for Data Reduction using HR data: Scale of Measurements and Rating Scale, Eigen Values, Measure of Sample Adequacy, Rotation Method, Factor Loadings, Factor Score, Factor Naming (Take one data set and execute all the above concepts using JAMOVI)

BOOKS FOR REFERENCE:

1. Jac Fitz-Enz,(2010), The New HR Analytics, American Management Association
2. Jac Fitz-Enz and John R. Mattox II, Predictive Analysis for Human Resources, John Wiley & Sons
3. Deepak Kumar Bhattacharya, HR Analytics-Understanding Theories and Applications, Sage Publications
4. Martin. R. Edwards and Kirsten Edwards, Predictive HR Analytics: Mastering the HR Metric, Kogan Page Limited
5. Erik Van Vulpen, The Basic Principles of People Analytics, AIHR
6. Jaynata Chakraborti, Dr.Rashmi Tripathi and Saman Khan, HR@Analytics: Leveraging the power of technology to create super performers, Global Vision Publishing House
7. Gene Pease, Boyce Byerly, Jac Fitz-Enz, Human Capital Analytics: How to Harness the Potential of Your Organization's Greatest Asset, Wiley Publishers
8. Fermin Diez, Mark Bussin, Venessa Lee, Fundamentals of HR Analytics: A Manual on Becoming HR Analytical, Emerald Publishing Limited



BENGALURU CITY UNIVERSITY

NEW SYLLABUS 2019 – 20

***B.COM. (REGULAR) DEGREE
(CBCS - SEMESTER SCHEME)***

DEPARTMENT OF COMMERCE

Central College Campus, Bangalore – 560 001.



DEPARTMENT OF COMMERCE

REGULATIONS PERTAINING TO B.COM (REGULAR) DEGREE **(CBCS - SEMESTER SCHEME) 2019 – 20**

I. OBJECTIVES :

1. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
2. To develop business analysts for companies, capital markets and commodity markets.
3. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
4. To develop human resources to act as think tank for Business Development related issues.
5. To develop entrepreneurs.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
8. To develop ethical managers with interdisciplinary approach.
9. To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
10. To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time.

III. DURATION OF THE COURSE:

The course of study is Three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the course will be awarded Bachelor's Degree in Commerce (B.Com.).

IV. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

V. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 100 students in each section.

VI. ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

VII. COURSE MATRIX

See Annexure – 1 for B.Com Degree (Regular) Course Matrix.

VIII. TEACHING AND EVALUATION:

M.Com/MBA/M.Com (F&A)/MBS graduates with B.Com, B.B.M, and BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

IX. PRACTICALS / RECORD MAINTENANCE AND SUBMISSION:

- a. Every college is required to establish a dedicated business lab / computer lab for the purpose of conducting practical classes & online assignments.
- b. In every semester, the student should maintain a Practical Record Book in which practical exercises / programs are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.
- c. The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

X. SCHEME OF EXAMINATION:

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment of Theory Papers, 20 marks shall be based on two tests. Each test shall be of at least 30 Minutes duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance.

- c. The marks based on attendance shall be awarded as given below:
 - 76% to 80% = 04 marks.
 - 81% to 85% = 06 marks.
 - 86% to 90% = 08 marks.
 - 91% to 100% = 10 marks.
- d. Internal Assessment Marks for Practicals shall be awarded by the faculty concerned based on Syllabus for Practicals provided in each Semester.

XI. APPEARANCE FOR THE EXAMINATION:

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XII. MINIMUM MARKS FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - i. First Class: Those who obtain 60% and above of the total marks of parts I, II, III & IV.
 - ii. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III & IV.
 - iii. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.
- b. Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part IV) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

XIV. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

XV. TERMS AND CONDITIONS:

- a) A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

XVI. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

i) For Theory Examinations:

SECTION-A 1. a, b, c, d, e, f, g.	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5.	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
SECTION-C: 6,7,8,9.	(Essay type questions) Answer any THREE	(03 X 15 = 45 Marks)
Total		70 Marks

ii) For Practical Subjects Examinations:

SECTION-A: 1, 2, 3, 4, 5.	Answer any FOUR	(04 X 05 = 20 Marks)
SECTION -B: 6, 7, 8, 9	Answer any THREE	(03 X 10 = 30 Marks)
Total		50 Marks

XVII. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.



**B.COM (REGULAR) DEGREE
(CBCS -SEMESTER SCHEME) – 2019-20
COURSE MATRIX**

I SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	30	70	100	2
	Language – II : English	1.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Business Dynamics & Entrepreneurship	1.4	4	3	30	70	100	2
	Indian Financial Institutions & Markets	1.5	4	3	30	70	100	2
	Corporate Structure & Administration	1.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	1.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

II SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Ex.	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	2.1	4	3	30	70	100	2
	Language – II : English	2.2	4	3	30	70	100	2
Part 2 Optional	Advanced Financial Accounting	2.3	4	3	30	70	100	2
	Banking Operations & Innovations	2.4	4	3	30	70	100	2
	Modern Marketing	2.5	4	3	30	70	100	2
	Methods & Techniques for Business Data Analysis	2.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	2.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

III SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	3.1	4	3	30	70	100	2
	Language – II: English	3.2	4	3	30	70	100	2
Part 2 Optional	Corporate Accounting	3.3	4	3	30	70	100	2
	Financial Management	3.4	4	3	30	70	100	2
	Business Regulations	3.5	4	3	30	70	100	2
	Business Data Analysis	3.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	3.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: During the beginning of III Semester students should be assigned Community Service and it shall be monitored by the Mentors. Maximum 20 Students shall be allotted to each Mentor. In addition to Commerce & Management Faculty, Faculty from Languages including English, Additional Subjects, Librarian, and Physical Education Director shall also be appointed as Mentors. The Community Service may be carried out in any type of Non-Profit Service Organization's such as, Panchayat Raj Institutions, Public Hospital, Old Age Homes, Orphanage Houses, Sports clubs, Women's organizations, Neighbourhood organizations, Religious or Educational organizations, Red Cross, Lions Club, Rotary Clubs, Youth Service Associations, Or in any other social service organization. Minimum of 15 days Field Service shall be ensured. The Report on Community Service shall be submitted within 45 days of commencement of V semester. The Report shall consist of Organisation's Profile, Nature of Service & Experience of the student, along with Certificate from the Organisation in about 20 pages. The related Marks & Credit will be awarded in the V Semester.

IV SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	4.1	4	3	30	70	100	2
	Language – II: English	4.2	4	3	30	70	100	2
Part 2 Optional	Advanced Corporate Accounting	4.3	4	3	30	70	100	2
	Goods & Services Tax	4.4	4	3	30	70	100	2
	Cost Accounting	4.5	4	3	30	70	100	2
	E – Business & Accounting	4.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	4.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: During the beginning of IV Semester, students should be assigned INTERNSHIPS and it shall be monitored by the Mentors. Faculty from Commerce Department shall only be appointed as Mentors. Internship may be undertaken in any type of Tiny / Micro / Small / Medium / Large, Manufacturing / Trading / Service Organisations. Maximum 25 Students shall be allotted to each Mentor. Minimum of THREE weeks of internship shall be undergone by the student and the Internship Certificate from the Organisation shall be enclosed with the report. The Report shall consist of Organisations Profile, Nature of Work undertaken by the student, Experience & Response of the student in about 25 pages. The Report on Internship shall be submitted within 45 days of commencement of VI semester. The related Marks & Credit will be awarded in the VI Semester.

V SEMESTER

	Subjects	Paper No.	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax -I	5.1	4	3	30	70	100	3
	Auditing & Corporate Governance	5.2	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 5.3 (From First Elective Group)	5.3	4	3	30	70	100	3
	ELECTIVE PAPER – 5.4 (From First Elective Group)	5.4	4	3	30	70	100	3
	ELECTIVE PAPER – 5.3 (From Second Elective Group)	5.5	4	3	30	70	100	3
	ELECTIVE PAPER – 5.4 (From Second Elective Group)	5.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	5.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Community Service	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course		3	2	30	70	100	2
Total Credits								26

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: Dual Elective System shall be followed. Student shall have to opt any Two Elective Groups (2 +2 = 4 papers).

VI SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax – II	6.1	4	3	30	70	100	3
	Indian Accounting Standards and IFRS	6.2	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 6.3 (From First Elective Group)	6.3	4	3	30	70	100	3
	ELECTIVE PAPER – 6.4 (From First Elective Group)	6.4	4	3	30	70	100	3
	ELECTIVE PAPER – 6.3 (From Second Elective Group)	6.5	4	3	30	70	100	3
	ELECTIVE PAPER – 6.4 (From Second Elective Group)	6.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	6.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Internship Programme	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course	-	3	2	30	70	100	2
Total Credits								26

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: Student shall have to continue with the SAME Elective Groups opted in the V Semester (2 + 2 = 4 papers).

ELECTIVE GROUPS

ACCOUNTING GROUP

Semester No.	Paper Code	Title of the Paper
V	AC. 5.3	Advanced Accounting
	AC.5.4	Methods & Techniques of Cost Accounting
VI	AC.6.3	Management Accounting
	AC.6.4	Accounting for Government & Local Bodies

FINANCE GROUP

Semester No.	Paper Code	Title of the Paper
V	FN.5.3	Advanced Financial Management
	FN.5.4	Financial Services
VI	FN.6.3	International Finance
	FN.6.4	Security Analysis & Portfolio Management

MARKETING GROUP

Semester No.	Paper Code	Title of the Paper
V	MK 5.3	Consumer Behaviour & Market Research
	MK 5.4	Digital Marketing
VI	MK 6.3	Customer Relationship Marketing
	MK 6.4	Logistic & Supply Chain Management

HUMAN RESOURCE GROUP

Semester No.	Paper Code	Title of the Paper
V	HR.5.3	Employee Welfare & Social Security
	HR.5.4	Strategic Human Resource Management
VI	HR.6.3	Organizational Change & Development
	HR.6.4	Compensation Management

BANKING GROUP

Semester No.	Paper Code	Title of the Paper
V	BK 5.3	Regulatory Framework of Banking
	BK 5.4	Marketing of Banking Products
VI	BK 6.3	E-Banking
	BK 6.4	Treasury & Forex Management

INFORMATION SYSTEMS GROUP

Semester No.	Paper Code	Title of the Paper
V	IS 5.3	ICT Applications in Business
	IS 5.4	Accounting Software
VI	IS 6.3	Cyber Law
	IS 6.4	DBMS & SQL

INTERNATIONAL FINANCE GROUP

Semester No.	Paper Code	Title of the Paper
V	IF 5.3	International Financial Management
	IF 5.4	Performance Management
VI	IF 6.3	International Auditing & Assurance
	IF 6.4	Strategic Business Reporting

1. FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT COURSE (SEC) / ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) / INTERDISCIPLINARY COURSES

- ❖ Common for all programmes, MCQ type of question paper shall be used, use of modern teaching aids and supply of study material is recommended.
 - Constitution of Indian and Human Rights
 - Environmental Science
 - Computer Applications and Information Technology
 - Business Entrepreneurship and Management
 - Philosophy, Psychology and Life Skills
 - Personality Development and Leadership
 - Culture, Diversity and Society
 - Research Methodology
 - Education and Literacy / Science and Society
 - Human Resource Development / Management
 - Any one Foreign Language
 - Commodity & Stock Market
 - Mathematics in finance.
 - Any other Course prescribed by the University from time to time

2. CO-CURRICULAR AND EXTENSION ACTIVITIES (CC& EA)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.

Evaluation of Co-curricular and Extra Curricular Activities as per the procedure evolved by the University from time to time.

1.3: FINANCIAL ACCOUNTING

LEARNING OBJECTIVE: The objective of this subject is to help the students to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions.

Unit 1: THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 08 Hrs

Introduction – Meaning and Definition – Significance of Accounting – Functions of Accounting– Users of Accounting Information - Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting equations, Problems on Accounting Equations - Accounting Standards: List of Indian Accounting Standards.

Unit 2: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY SYSTEM 12 Hrs

Need for Conversion – steps in conversion- ascertainment of capital- total sales- total purchases – Cash and bank balances – stock – Bills Receivable – Bills payable –Preparation of Final accounts – Trading and Profit & Loss Account and Balance Sheet.

Unit 3: HIRE PURCHASE ACCOUNTING 12 Hrs

Meaning of Hire Purchase and Installment Purchase System- Hire Purchase v/s sale – differences between Hire Purchase and Installment system, meaning of Some important technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession).

Unit 4: DEPARTMENTAL ACCOUNTS 10 Hrs

Meaning, Objectives, basis of apportionment of common expenses among different departments- Preparation of Trading and Profit and Loss Account in Columnar form-preparation of balance sheet in horizontal format – (Including Inter Departmental Transfers at cost price only).

Unit 5: BRANCH ACCOUNTS 10 Hrs

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only)

BOOKS FOR REFERENCE

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
5. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
6. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
7. Guruprasad Murthy: Financial Accounting, HPH
8. Soundarrajan & K. Venkataramana, Financial Accounting, SHBP.
9. Dr.Venkataraman & others (7 lecturers): Financial Accounting, VBH

1.4: BUSINESS DYNAMICS AND ENTREPRENEURSHIP

LEARNING OBJECTIVE: The objective of this course is to help students to understand the conceptual framework of management and to know about the entrepreneurial culture and industrial growth to manage in 21st century organizations.

Unit 1: INTRODUCTION TO MANAGEMENT: 08 Hrs.

Concept and Nature –Types of Managers- Responsibilities and skills of Professional Manager- Functions of Management – Fayol’s Principles of Management – Administration vs. Management– Management Process – Levels of Management – Approaches to the study of Management - Challenges of managing 21st century Corporations/Organisations.

Unit 2: MANAGERIAL FUNCTIONS: 14 Hrs.

Planning - Concept, Significance, Types; Organizing -Concept, Principles, Theories, Types of Organizations; Authority; Responsibility; Power; Delegation; Decentralization; Staffing; Directing; Coordinating; Control - Nature, Process, and Techniques.

Unit 3: HUMAN RESOURCE MANAGEMENT: 14 Hrs.

Meaning, Objectives, Functions, HRM Process, Job Analysis, Job Design, Recruitment, Selection, Placement, Training and Development, Retention of Employees, Performance Appraisal

Unit 4: INTRODUCTION TO ENTREPRENEURSHIP: 12 Hrs.

Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs, Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs – Intrapreneurs; Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs

Unit 5: GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP: 08 Hrs.

Start-up India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikasyojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only)

BOOKS FOR REFERENCE

1. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
2. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
3. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hili, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
4. Govindarajan & Natarajan: Principles of Management, Prentice Hall of India Private Limited, New Delhi.
5. Tripathy & Reddy: Principles of Management, Tata McGraw-Hill Publications, New Delhi.
6. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
7. Siner A David: Entrepreneurial Mega books; John Wiley and Sons, New York.
8. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
9. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi

1.5: INDIAN FINANCIAL INSTITUTIONS AND MARKETS

LEARNING OBJECTIVE: The objective of this course is to help students to understand the conceptual framework of Indian financial Institutions and markets and their operations.

Unit 1: BASICS OF INDIAN FINANCIAL SYSTEM **08 Hrs.**

Unit Meaning, Functions, Structure, Components – Financial Assets, Financial Institutions, Financial Markets, Financial Services

Unit 2: BANKING INSTITUTIONS **12 Hrs.**

Commercial Banks – Meaning, Definition, Classification, Role and Functions, Investment Norms

Unit 3: REGULATORY INSTITUTIONS **12 Hrs.**

Reserve Bank of India – Objectives, Functions & Monetary Policy – Credit Control Methods
Securities Exchange Board of India – Objectives, Functions & Powers

Unit 4: NON-BANKING FINANCIAL INSTITUTIONS **10 Hrs**

Meaning, Functions of IFCI, SFCs, IDBI, EXIM Bank, Mutual Funds, Payment Banks

Unit 5: FINANCIAL MARKETS **14 Hrs.**

Money Market – Meaning & Functions.

Capital Market – Meaning, Types – Primary Market, Secondary Market

Stock Exchange – Meaning, Features, Functions, Regulatory Framework – NSE, BSE, OTCEI, Meaning of important terms - online trading, stock brokers, insider trading, speculation, short selling in trade.

BOOKS FOR REFERENCE

1. Vasantha Desai: The Indian Financial System, HPH
2. G. Ramesh Babu; Indian Financial System. HPH
3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. Dr. Alice Mani: Indian Financial System, SBH.
6. L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
7. M Y Khan: Indian Financial System, TMH
8. A Datta ; Indian Financial System, Excel Books
9. D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
10. P N Varshney& D K Mittal: Indian Financial System, Sultan Chand & Sons
11. E Gardon & K Natarajan: Financial Markets & Services, HPH
12. S.C. Sharma and Monica : Indian Financial System I.K. International Publishers

1.6: CORPORATE STRUCTURE AND ADMINISTRATION

LEARNING OBJECTIVE: The objective of this course is to enable the students to get familiarized with the existing Company Law and Company administration.

Unit 1: FORMATION OF A JOINT STOCK COMPANY

16 Hrs.

Meaning, Definition and Features Joint Stock Companies, Kinds of Company (concepts only), Formation of a Company – Steps, Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter; Incorporation Stage: Steps in incorporation of a company; Meaning & Contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation; Subscription Stage – Meaning, Contents & Types of Prospectus; Commencement Stage – Document to be filed, e-filing; Registrar of Companies, Certificate of Commencement of Business.

Unit 2: CAPITAL OF A COMPANY

12 Hrs.

Share Capital – Meaning of Shares – Kinds of Shares – Distinction between Equity & Preference shares; Debentures – Meaning – Features – Types; SEBI guidelines for issue of shares & debentures, Types of issue of Shares (concepts only), Book Building.

Unit 3: ADMINISTRATION OF A COMPANY

12 Hrs.

Key Managerial Personnel – Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditor – Appointment – Powers – Duties & Responsibilities; Managing Director – Appointment – Powers – Duties & Responsibilities; Audit Committee & CSR Committee, Company Secretary – Meaning, Qualification, Appointment, Duties and Liabilities.

Unit 4: CORPORATE MEETINGS

10 Hrs.

Meaning and Definition – Requisites of a valid meeting - Types of Meeting: Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meetings; Resolutions: Meaning and Types.

Unit 5: STRUCTURE AND ADMINISTRATION OF GLOBAL COMPANIES

06 Hrs.

Meaning – Types – Features – Legal Formalities – Administration

BOOKS FOR REFERENCE

1. S.N Maheshwari; Elements of Corporate Law, HPH.
2. Balchandran – Business Law for Management HPH
3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, VBH
4. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
5. M.C. Shukla & Gulshan: Principles of Company Law.
6. K. Venkataramana, Corporate Administration, SHBP.
7. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
8. C.L Bansal: Business and Corporate Law
9. M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
10. S.C. Kuchal: Company Law and Secretarial Practice.
11. S.C. Sharma : Business Law, I.K. International Publishers
12. S.N Maheshwari ; Elements of Corporate Law, Vikas Publishers.

1.7: PRACTICALS ON SKILL DEVELOPMENT

Unit 1: FINANCIAL ACCOUNTING

- List out any five accounting standards with formats
- Collection and recording of Hire Purchase Agreement.
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of branch account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
- Calculation of interest under different situations of Hire Purchase System.

Unit 2: BUSINESS DYNAMICS AND ENTREPRENEURSHIP

- Preparation of different types of organisational structure of select companies.
- Preparation of a brief case study of any recognized successful entrepreneur.
- Chart showing the process of PMKVY registration with PMKVY forms.
- Preparation of a list of Corporate Strategies adopted by select Indian Companies.
- Preparation of a Project report to start a SSI Unit.
- Format of a business plan.

Unit 3: INDIAN FINANCIAL INSTITUTIONS AND MARKETS

- Chart showing the structure of Indian Financial System.
- Structure of Commercial Banks in India.
- Organisational structure of RBI.
- Structure of Financial Markets in India.
- Specimen of Cheque with MICR technology.
- Draft the application forms for opening a Fixed, Current and Savings Bank Accounts.

Unit 4: CORPORATE STRUCTURE AND ADMINISTRATION

- Drafting of Memorandum of Association, Drafting Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Drafting Resolutions of various meetings – different types.
- Chart showing Company's Organization Structure.
- Chart showing kinds of Companies.
- Preparation of prospectus of a company.

2.3: ADVANCED FINANCIAL ACCOUNTING

LEARNING OBJECTIVE: The objective of this course is to make the students familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions.

Unit 1: FIRE INSURANCE ACCOUNTING **12 Hrs.**

Introduction – Need – Loss of Stock Policy – Steps for Ascertaining Fire Insurance Claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire Insurance Claims.

Unit 2: CONSIGNMENT ACCOUNTS **12 Hrs.**

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.

Unit 3: ACCOUNTING FOR JOINT VENTURES **12 Hrs.**

Introduction – Meaning – Objectives – Distinction between Joint Venture and Consignment – Distinction between Joint Venture and Partnership – Maintenance of Accounts in the books of co-ventures – Maintaining Separate Books for Joint Venture – Preparation of Memorandum Joint Venture - Problems.

Unit 4: ROYALTY ACCOUNTS **12 Hrs.**

Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – journal entries and Ledger Accounts including minimum rent account.

Unit 5: CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY **12 Hrs.**

Meaning – Objectives of Conversion - Purchase Consideration – Methods of Calculation of Purchase Consideration -Mode of Discharge of Purchase Consideration - Lump Sum Method- Net Assets Method - Net Payment Method -Ledger Accounts in the Books of Vendor – Incorporation Entries in the Books of Purchasing Company, Preparation of Balance Sheet in Vertical form.

BOOKS FOR REFERENCE:

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Dr. Alice Mani: Advanced Financial Accounting, SBH.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Souandrajan & K. Venkataramana, Financial Accounting, SHBP.
7. A Bannerjee; Financial Accounting.
8. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
9. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
10. M.C. Shukla and Grewel, Advanced Accounting.

2.4: BANKING OPERATIONS AND INNOVATIONS

LEARNING OBJECTIVE: The objective of this course is to familiarize the students with the operations and innovations in Banking Sector.

Unit 1: BANKER AND CUSTOMER **16 Hrs.**

A). Banker and Customer Relationship

Introduction – Meaning of Banker& Customer; General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer).

B). Customers and Account Holders

Types of Customer and Account Holders – Procedure and Practice in opening and operating the accounts of different types of customers – Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Account – NRI & NRE Accounts.

Unit 2: COLLECTING BANKER **08 Hrs.**

Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course; Statutory Protection to Collecting Banker.

Unit 3: PAYING BANKER **12 Hrs.**

Meaning – Precautions – Statutory Protection to the Paying Banker; Cheques – Crossing of Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor.

Unit 4: LENDING OPERATIONS **12 Hrs.**

Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit. Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's; Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks.

Unit 5: BANKING INNOVATIONS **08 Hrs.**

New Technology in banking, Core Banking, Universal Banking and Offshore Banking; E-Services – Debit and Credit Cards - Internet Banking – ATM - Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT, E-Wallet – Meaning, Types of E-Wallet's & Procedure of making E-Payments: BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only)

BOOKS FOR REFERENCE:

1. Gordon & Natarajan: Banking Theory Law and Practice, HPH
2. S. P Srivastava ; Banking Theory & Practice, Anmol Publications
3. M. Prakhas, Bhargabhi R: Banking law & Operation, Vision Book House.
4. Tannan M.L: Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. K. Venkataramana, Banking Operations, SHBP.
7. Kothari N. M: Law and Practice of Banking.
8. Neelam C Gulati: Principles of Banking Management.
9. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication
10. Shekar. K.C: Banking Theory Law and Practice, Vikas Publication.
11. S. Vipradas & j. K Syan: Bank Lending
12. Gajendra&Poddar : Law and Practice of Banking
13. Dr. Alice Mani: Banking Law and Operation, SBH.

2.5: MODERN MARKETING

LEARNING OBJECTIVE: The objective of this course is to familiarize the students with the concepts, dimensions and trends in modern marketing practices

Unit 1: INTRODUCTION TO MARKETING

16 Hrs.

Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent trends in Marketing – Green Marketing and Grey Marketing, Retailing, Relationship Marketing, Customer Relationship Marketing and Social Marketing.

Unit 2: MARKETING ENVIRONMENT

08 Hrs.

Types of Environments - Demographic, Economic, Natural, Political, Legal and Socio-Cultural Environments. Market Segmentation – Meaning and Definition, Basis of Market Segmentation, Consumer Behaviour – Factors influencing Consumer Behaviour.

Unit 3: MARKETING MIX

12 Hrs.

Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packing and Packaging, Pricing – Factors Influencing Pricing - Methods of Pricing (meanings) and Pricing Policy, Physical Distribution – Meaning - Factors affecting Channels of distribution - Types of Marketing Channels, Promotion – Meaning and Significance of Promotion - Personal Selling and Advertising.

Unit 4: DIGITAL MARKETING

12 Hrs.

Introduction, Features, Process of Digital Marketing, advantages and disadvantages, E-Marketing, Mobile Marketing, Market Disruption caused by Digital Marketing, Challenges and Suitability of Digital Marketing in India.

Unit 5: SERVICES MARKETING

08 Hrs.

Meaning of Services, Characteristics of Services, Classification of Services, Marketing of Services, Difference between Products and Services Marketing, Challenges of Services Marketing, Marketing Mix in Service Industry, Growth of Services Sector in India.

BOOKS FOR REFERENCE:

1. Philip Kotler - Marketing Management, PHI.
2. Davar: Marketing Management.
3. Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
4. Sunil B. Rao - Marketing & Services Mgt – HPH.
5. Janardhan T.G., Leelavathy AM, Bhagya G.B. – Marketing & Service Management, Kalyani Pub.
6. Dr. Alice Mani: Marketing & Services Management, SBH.
7. J.C. Gandhi - Marketing Management, TMH
8. Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH
9. Jayachandran ; Marketing Management. Excel Books.
10. K. Venkatramana, Marketing Management, SHBP.
11. P N Reddy & Appanniah, Essentials of Marketing Management, HPH
12. Sontakki, Marketing Management, HPH
13. K. Karunakaran; Marketing Management, HPH.
14. Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers

2.6: METHODS AND TECHNIQUES FOR BUSINESS DATA ANALYSIS

LEARNING OBJECTIVE: The objective of this course is to provide basic knowledge of mathematics and their application in business

Unit 1: NUMBER SYSTEM

04 Hrs.

Introduction – Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems).

Unit 2: THEORY OF EQUATIONS

10 Hrs.

Introduction – Meaning - Types of Equations – Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems

Unit 3: MATRICES, INDICES AND LOGARITHMS

16 Hrs.

Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammers rule in two variables – problems.

Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms – Common Logarithm, Application of Log Table for Simplification

Unit 4: COMMERCIAL ARITHMETIC

16 Hrs.

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

Unit 5: PROGRESSIONS

10 Hrs.

Arithmetic Progression – Finding the ‘ n^{th} ’ term of AP and Sum to ‘ n^{th} ’ term of AP. Insertion of Arithmetic Mean, Geometric Progression – Finding the ‘ n^{th} ’ term of GP and sum to ‘ n^{th} ’ term of GP and insertion of Geometric Mean

BOOKS FOR REFERENCE:

1. Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
2. Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash Publications
3. Saha: Mathematics for Cost Accountants, Central Publishers
4. R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
5. Zamarudeen: Business Mathematics, Vikas Publishers.
6. R.S Bhardwaj : Mathematics for Economics & Business
7. G.R. Veena and Seema: Business Mathematics and Statistics I.K. Intl Publishers

2.7: PRACTICALS ON SKILL DEVELOPMENT

Unit 1: ADVANCED FINANCIAL ACCOUNTING

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Preparation of Consignment account with imaginary figures
- List the types of business which comes under consignment.
- Preparation of Joint Venture Agreement
- Collection & recording of Royalty agreement with regard to any suitable situation
- Preparation of list of items which comes under Royalty accounts

Unit 2: BANKING OPERATIONS AND INNOVATIONS

- Application for opening a Bank Account.
- Application for Bank Loan.
- Form of a Cheque and Types of Crossing of Cheque
- Debit and Credit Cards
- Form of RTGS
- Draw specimen of Traveler's Cheques / Gift cheques

Unit 3: MODERN MARKETING

- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.
- SWOC (Strengths, Weakness, Opportunities & Challenges) – of Digital Marketing
- Structure of Point of Sale System, E-Way Bill, Fast Tag & Wireless Swiping Machines.

Unit 4: METHODS AND TECHNIQUES FOR BUSINESS DATA ANALYSIS

- Secondary overhead distribution summary using Simultaneous Equations Method.
- Use of Matrices in various fields like Railway Reservation, CET Counselling, KSRTC.
- Interest calculation of various Deposits (both simple and compound)
- Calculation of interest on various Loans (both Fixed and Fluctuating)
- Preparation and Amortization Table for Loan Amount – EMI calculation
- Presentation & Progression of Food Supply and Population of different States (A.P./G.P)

3.3 CORPORATE ACCOUNTING

LEARNING OBJECTIVE: The objective of this subject is to familiarize students with accounting provisions under Companies Act and their application.

Unit 1: ISSUE OF SHARES AND DEBENTURES **14 Hrs.**

Share Capital: Subdivision of Share Capital; Issue of Shares, Pricing of Public Issue – Fixed Price Offer Method, Book-building Method; Journal entries for Issue of Shares - when payable fully on application and when payable in instalments - if shares are issued at par, at premium and at discount. Calls-in-arrears and Calls-in-advance. Forfeiture and Re-issue of Shares.

Debentures: Meaning & Types of Debentures; Provisions for Issue of Debentures under Companies Act, 2013. Accounting entries for issue of Debentures – when payable fully on application and when payable in instalments; Issue of Debentures other than for Cash; Issue of Debentures as collateral security for loan.

Unit 2: UNDERWRITING OF SHARES AND DEBENTURES **08 Hrs.**

Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Types of underwriting agreement – conditional and firm; Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting.

Unit 3: FINANCIAL STATEMENTS OF COMPANIES **16 Hrs.**

Components of Financial Statements – Statement of Profit and Loss and Balance Sheet. Schedule III of Companies Act, 2013 – Main features of Schedule III – Format and Content of Statement and Profit and Loss & Balance Sheet according to Schedule III. Problems on preparation of Financial Statements. Treatment for typical adjustments – depreciation, interest on debentures, tax deducted at source, advance payment of income tax, provision for taxation, and dividends.

Unit 4: VALUATION OF GOODWILL AND SHARES **12 Hrs.**

Valuation of Goodwill: Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalisation of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Valuation of Shares: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Fair Value Method and Yield Method - Problems.

Unit 5: MANAGERIAL REMUNERATION **06 Hrs.**

Meaning – Provisions under Schedule V of Companies Act regarding Managerial Remuneration. Overall maximum managerial remuneration, Calculation of Net Profits for Managerial Remuneration. Simple Problems on calculation of remuneration payable.

BOOKS FOR REFERENCE:

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
6. A Bannerjee; Financial Accounting.
7. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
9. M.C. Shukla and Grewal, Advanced Accounting.

3.4 FINANCIAL MANAGEMENT

LEARNING OBJECTIVE: The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT **08 Hrs.**

Introduction – Meaning of Finance – Business Finance – Finance Functions – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

Unit 2: TIME VALUE OF MONEY **08 Hrs.**

Meaning, Need, Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares. Simple Problems.

Unit 3: FINANCING & DIVIDEND DECISIONS **14 Hrs.**

Financing Decision: Sources of Long Term Finance – Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Leverages – Problems.

Dividend Decision: Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus shares (Meaning only). SEBI Guidelines on dividend distribution.

Unit 4: INVESTMENT DECISION **16 Hrs.**

Meaning and Scope of Capital Budgeting, Features & Significance, Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. Problems.

Unit 5: WORKING CAPITAL MANAGEMENT **10 Hrs.**

Concept of Working Capital, Significance of Adequate Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems).

BOOKS FOR REFERENCE

1. S N Maheshwari, Financial Management, Sultan Chand
2. I M Pandey, Financial Management. Vikas Publication.(1)
3. Prasanna Chandra, Financial Management, TMH(2)
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V - Financial management MH India
6. Dr. Aswathanarayana.T – Financial Management, VBH
7. K. Venkataramana, Financial Management, SHBP.
8. G. Sudarshan Reddy, Financial Management, HPH
9. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
10. P.K Simha – Financial Management.
11. Dr. Alice Mani: Financial Management, SBH.

3.5: BUSINESS REGULATIONS

LEARNING OBJECTIVE: To introduce the students to the various business regulations and to familiarize them with common issues of relevance.

Unit 1: CONTRACT LAW **16 Hrs.**

Indian Contract Act 1872 – Definition of Contract, Essentials of Valid Contract, Classification of Contract, Breach of Contract and Remedies to Breach of Contract.

Unit 2: LAW OF SALE OF GOODS **10 Hrs.**

Indian Sale of Goods Act 1930- Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Rights and Duties of the Buyer, Rights of an Unpaid Seller.

Unit 3: COMPETITION AND CONSUMER LAWS **14 Hrs.**

The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India.

Consumer Protection Act 1986 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.

Unit 4: ECONOMIC LAWS **10 Hrs.**

WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.

FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.

Unit 5: ENVIRONMENT AND CYBER LAWS **06 Hrs.**

Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security

BOOKS FOR REFERENCE:

1. N.D. Kapoor, Business Laws, Sultan Chand Publications
2. K. Aswathappa, Business Laws, HPH,
3. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
4. Chanda.P.R, Business Laws, Galgotia Publishing Company
5. Maheshwari and Maheshwari, Business Law, National Publishing House
6. S.C. Sharma: Business Law I.K. International Publishers
7. Lee Reach, Business Laws, Oxford University Press
8. Tulsian. P. C Business Law, TMH

3.6 BUSINESS DATA ANALYSIS

LEARNING OBJECTIVE: The objective of this subject is to help the students to acquire knowledge on the various statistical tools used for data analysis that can be applied in Business.

Unit 1: INTRODUCTION TO STATISTICS **12 Hrs.**

Introduction – Meaning, Functions and Uses of Statistics; **Collection of Data** - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). **Classification:** Meaning, and Methods of Classification of Data, **Tabulation:** Meaning, Parts of a Table – Simple problems on Tabulation; **Diagrammatic Presentation:** Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.

Unit 2: MEASURES OF CENTRAL TENDENCY AND DISPERSION **18 Hrs.**

Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series – Problems using Direct Method.

Median: Calculation of Median for Individual, Discrete and Continuous Series

Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection method (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode.

Measures of Dispersion: Calculation of Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series – Problems using Direct Method.

Measures of Skewness: Calculation of Karl Pearson's co-efficient of Skewness (Uni-modal)

Unit 3: CORRELATION AND REGRESSION ANALYSIS **12 Hrs.**

Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation in individual series – Problems using Direct Method only; Computation of Probable Error.

Regression Analysis – Meaning of Regression, Estimation of X and Y values using Regression Equations when regression coefficients are given.

Unit 4: TIME SERIES ANALYSIS **06 Hrs.**

Meaning, Components, Fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.

Unit 5: INTERPOLATION AND EXTRAPOLATION **08 Hrs.**

Meaning, Assumptions, Methods of Interpolation – Binomial Expansion Method with one or two missing values, Newton's Advancing Differences Method (Problems on one missing value using maximum five X values)

BOOKS FOR REFERENCE

1. S P Gupta: Statistical Methods- Sultan Chand
2. Dr. B N Gupta: Statistics, Sahithya Bhavan
3. S.C Gupta: Business Statistics, HPH
4. N.V.R Naidu: Operation Research I.K. International Publishers
5. Elhance: Statistical Methods, Kitab Mahal
6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
7. Veerachamy: Operation Research I.K. International Publishers
8. S. Jayashankar: Quantitative Techniques for Management
9. D.P Apte; Statistical Tools for Managers
10. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

3.7 PRACTICALS ON SKILL DEVELOPMENT

Unit 1: CORPORATE ACCOUNTING

- Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
- Determine Underwriters' Liability in case of an IPO, with imaginary figures.
- Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures.
- Collect financial statement of a company and calculate intrinsic value of an equity share.
- Show the calculation of 'Managerial Remuneration' with imaginary data.

Unit 2: FINANCIAL MANAGEMENT

- Draw the Organisational Structure of Finance Department of any Indian company.
- Show the calculation of Future Value and Present Value for Annuity and Perpetuity using imaginary data.
- Demonstrate EBIT-EPS Analysis with imaginary figures and calculate all leverages.
- Identify atleast five companies which have issued bonus shares recently.
- Estimate the working capital for a manufacturing company using imaginary figures.

Unit 3: BUSINESS REGULATIONS

- Discuss the case of "Carlill vs Carbolic Smoke Ball Company" case
- Discuss the case of "Mohori Bibee v/s Dharmodas Ghose".
- Discuss any one case law relating to minor.
- State the procedure for getting patent for 'inventions' and / or 'non-inventions'.
- List at least 5 items which can be categorised as 'hazardous substance' according to Environment Protection Act.

Unit 4: BUSINESS DATA ANALYSIS

- Draw a bi-variate table using imaginary data.
- For imaginary data of 50 Students' marks in 'Business Data Analysis', compute measures of central tendency.
- For imaginary data of any two variables, calculate 'co-efficient of correlation'.
- Collect the sales data of a company for 9 years and estimate the trend values.
- Based on imaginary 5-years' data of 'production' or 'sales' of a company, extrapolate the value of variable for next year.

4.3: ADVANCED CORPORATE ACCOUNTING

LEARNING OBJECTIVE: The objective of this subject is to make the students familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.

Unit 1: REDEMPTION OF PREFERENCE SHARES **10 Hrs.**

Provisions for Issue and Redemption of Preference Shares under Companies Act, 2013; Conditions for Redemption of Preference Shares; Methods of Redemption – Out of Fresh issue of Shares, out of Capitalization of Undistributed Profits; and out of Combination of Fresh Issue and Capitalization of Undistributed Profits. Treatment for Premium on Redemption and Capital Redemption Reserve – Problems.

Unit 2: REDEMPTION OF DEBENTURES **14 Hrs.**

Meaning of Redemption of Debentures; Rules for Redemption of Debentures; Accounting Entries for Redemption of Debentures – when there is no Sinking Fund and when there is Sinking Fund – if Redemption is by Payment of Lump Sum, by Payment in Annual Instalments, by Purchase in Open Market and by Conversion into Shares.

Unit 3: AMALGAMATION OF COMPANIES **16 Hrs.**

Introduction – Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Problems on Pooling of Interests Method and Purchase Method, Journal Entries in the books of Purchasing Company.

Unit 4: INTERNAL RECONSTRUCTION AND CAPITAL REDUCTION **12 Hrs.**

Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction.

Unit 5: LIQUIDATION OF COMPANIES **8 Hrs.**

Meaning of Liquidation/Winding up, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and Winding up subject to Supervision by Court. Statement of Affairs, Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.

BOOKS FOR REFERENCE:

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
6. A Bannerjee; Financial Accounting.
7. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
9. M.C. Shukla and Grewal, Advanced Accounting.

4.4: GOODS AND SERVICES TAX

LEARNING OBJECTIVES: To impart students with knowledge on tax, types of tax and their modalities, to give insight on the taxes influencing a corporate entity – both direct and indirect, and to orient the students on the procedures and formalities to be adhered, with regard to tax matters.

Unit 1: BASICS OF TAXATION

4 Hrs.

Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India, Structure of Indian Taxation.

Unit 2: GOODS AND SERVICES TAX –FRAMEWORK AND DEFINITIONS

12 Hrs.

Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST

Unit 3: TIME, PLACE AND VALUE OF SUPPLY

20 Hrs.

Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of ‘Value of Supply’

Unit 4: GST LIABILITY AND INPUT TAX CREDIT

14 Hrs.

Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.

Unit 5: GST PROCEDURES

06 Hrs.

Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.

BOOKS FOR REFERENCE:

1. V Rajesh Kumar and Mahadev, “Indirect Taxes”, Mc Graw Hill Education
2. Datey, V S, “Indirect Taxes”, Taxmann Publications.
3. Hiregange et al, “Indirect Taxes:”, Puliani and Puliani.
4. Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
5. Chaudhary, Dalmia, Girdharwal, “GST – A Practical Approach”, Taxmann Publications.
6. Garg, Kamal, “Understanding GST”, Bharat Publications.
7. Hiregange, Jain and Naik, “Students’ Handbook on Goods and Services Tax”, Puliani and Puliani.

4.5 COST ACCOUNTING

LEARNING OBJECTIVES: The objective of this course is to familiarise the students with the cost accounting concepts and their applicability in organisations for the purpose of decision making on cost reduction and efficiency improvement.

Unit 1: INTRODUCTION TO COST ACCOUNTING

14 Hrs

Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organisation, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, Responsibility centres; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; **Cost Sheet:** Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet / Statement - Problems on Cost Sheet, Tenders and Quotations.

Unit 2: MATERIALS COST

12 Hrs.

Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material

Materials procurement: Procedure for procurement of materials and documentation involved in procurement of materials – (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note); **Material Storage and Records:** Duties of Store keeper, Store records- (Bin card, Stores Ledger, Stock Control Cards); **Material Issues and Valuation:** Procedure for material issues, documents used in material issues – (Material Requisition Note, Material Transfer Note, Materials Return Note); Valuation of material issues – preparation of Stores Ledger/ Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. **Inventory Control:** Inventory control techniques and determination of various stock levels – Problems on level setting and computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- KANBAN, JIT Inventory Management Technique, Perpetual Inventory system (Concepts only).

Unit 3: EMPLOYEE COST

8 Hrs.

Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organisations; **Attendance Procedure** – Time keeping and Time booking, Idle time – Causes and Treatment of Normal and Abnormal Idle time, Overtime- Causes and Treatment (Theory Only); **Methods of Remuneration (Payment of Wages and Incentives)** Problems on calculation of earnings under Time Rate (Straight Time Rate, Halsey and Rowan Methods) and Piece Rate Systems (Straight Piece Rate and Taylor's Differential Piece Rate); **Employee Turnover** – Meaning, Reasons and Effects of LTO/ETO

Unit 4: OVERHEADS

14 Hrs.

Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

8 Hrs.

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

BOOKS FOR REFERENCE

1. Jain and Narang. Cost Accounting, Kalyani Publication House
2. M.N Arora Cost Accounting , HPH
3. M.V. Shukla – Cost and Management Accounting
4. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
5. Dr. V Rajeshkumar, Dr. R K Srikanth – Cost Accounting MH India
6. Ratnam, Cost Accounting - Kitabmahal
7. P C Tulsian, Cost Accounting – MHE India
8. Nigam & Sharma: Cost Accounting, HPH
9. Dr. B. Mariyappa: Cost Accounting HPH
10. Khanna, Ahuja & Pandey – Practical Costing - S Chand & Co. Ltd.
11. B.S. Raman, Cost Accounting. United Publisher
12. Ravi M. Kishore – Cost Management – Taxmann.

4.6: E-BUSINESS AND ACCOUNTING

LEARNING OBJECTIVE: The objective of the subject is to familiarize the students with E- Commerce models and Tally

Unit 1: E-BUSINESS

12 Hrs.

Introduction, E-Commerce – Definition, History of E-commerce, differences between E-Commerce and E-Business. Comparison of Traditional Commerce and E-commerce, Advantages and Disadvantages of E-Commerce, E-Commerce Business Models – B to B, B to C, C to C, C to B and P to P (Peer to Peer) Models – Emerging trends. Web Auctions, Virtual Communities, Portals, E-Business Revenue Models.

Unit 2: HARDWARE AND SOFTWARE FOR E-BUSINESS

08 Hrs.

Web server – Internet – World Wide Web – Hardware and Software for Web Servers, Web Hosting Choices – Shopping Cart.

Unit 3: GETTING STARTED WITH TALLY

10 Hrs.

Meaning of Tally software – Features – Advantages – Required Hardware, Preparation for Installation of Tally Software – Installation. Items on Tally screen: Menu Options, Creating a New Company, Basic Currency Information, Other Information, Company Features and Inventory Features.

Unit 4: CONFIGURING TALLY

16 Hrs.

General Configuration, Numerical Symbols, Accounts/Inventory Information – Master Configuration – Voucher Entry Configuration. Working in Tally: Groups, Ledgers, Writing Voucher, Different types of Voucher, Voucher Entry - Problem on Voucher Entry - Trial Balance, Accounts Books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

Unit 5: REPORTS IN TALLY:

10 Hrs.

Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception Reports – Printing Reports – Types of Printing Configuration of Options – Printing Format.

BOOKS FOR REFERENCE:

1. Raydu – E Commerce, HPH
2. Suman. M – E Commerce & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : Frontiers of Electronic Commerce, Addison Wesley
4. Watson R T : Electronic Commerce – the strategic perspective. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: Business on the Net – Whats and Hows of E-Commerce
8. Agarwala K. N & Deeksha Ararwala: Business on the Net – Bridge to the online store front, Macmillan, N.Delhi.
9. P. Diwan / S. Sharma – E – Commerce
10. Srivatsava: E.R.P, I.K. International Publishers
11. Diwan, Prag and Sunil Sharma, Electronic Commerce – A manager guide to E-business, Vanity Books International.
12. Tally for Enterprise Solutions

4.7 PRACTICALS ON SKILL DEVELOPMENT

Unit 1: ADVANCED CORPORATE ACCOUNTING

- Pass journal entries for redemption of preference shares and Debentures under different methods, using imaginary figures.
- Compile the latest mergers and acquisitions in Indian corporate sector.
- Prepare, with imaginary figures, a Revaluation Account in the books of Amalgamating Company.
- Pass journal entries for internal reconstruction, with imaginary data and figures.
- Prepare the format of 'Statement of Affairs' and 'Liquidator's Statement of Account' with imaginary figures.

Unit 2: GOODS AND SERVICES TAX

- Present the framework of indirect taxation in India.
- For at least 5 imaginary business transactions, identify 'supply' or 'not a supply'.
- List at least 5 goods and 5 services exempt from GST.
- Show the calculation of 'value of supply' and 'GST Liability' with imaginary figures and applicable rates.
- Show the calculation of GST payable after adjusting 'Input-Tax Credit' with imaginary figures.

Unit 3: COST ACCOUNTING

- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory under FIFO / LIFO / Weighted Average Method, with imaginary figures.
- Calculate the amount of 'labour incentive' under Halsey / Rowan Plans, using imaginary data.
- Calculate Machine Hour Rate of 'Production Overhead', with imaginary figures.

Unit 4: E-BUSINESS AND ACCOUNTING

- List at least 2 companies / business entities under each type of E-Commerce Business Model.
- Generate Journal Entries for at least 10 imaginary business transactions in Tally.
- Generate Cash book for imaginary transactions in Tally.
- Generate a Trial Balance with imaginary figures in Tally.
- Generate Financial Statements with imaginary figures in Tally.

5.1: INCOME TAX - I

LEARNING OBJECTIVE: The Objective of this subject is to expose the students to the various provision of Income Tax Act relating to computation of Income of individual assessee.

Unit 1: INTRODUCTION TO INCOME TAX

08 Hrs.

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Canons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income,– Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

Unit 2: EXEMPTED INCOMES

04 Hrs.

Introduction – Exempted Incomes u/s 10 applicable to Individual Assessee.
Agricultural Income – Definition, Scheme of Partial Integration (Theory only)

Unit 3: RESIDENTIAL STATUS AND INCIDENCE OF TAX

08 Hrs.

Determination of Residential Status of Individual assessee, Incidence of Tax. Problems.

Unit 4: INCOME FROM SALARY

24 Hrs.

Meaning and Definition - Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund - Profits in Lieu of Salary: Voluntary Retirement Compensation, Retrenchment Compensation – Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary u/s 16 – Problems on computation of taxable Income from Salary.

Unit 5: INCOME FROM HOUSE PROPERTY

12 Hrs.

Basis of Charge – Deemed Owners – Exempted House Property Income – Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value u/s 24 – Problems on computation of taxable Income from House Property.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. 7 Lectures – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

5.2 AUDITING AND CORPORATE GOVERNANCE

LEARNING OBJECTIVES: The objectives of this course is to provide working knowledge of the framework of auditing system in India, and enable the students to acquire an understanding of the tools, techniques and procedure of audit.

Unit 1: INTRODUCTION TO AUDITING

14 Hrs.

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Audit report, Recent Trends in Auditing- Digital Auditing and Forensic Audit. Nature & Significance of Tax Audit – Cost Audit - Management Audit. Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor.

Unit 2: INTERNAL CONTROL

10 Hrs.

Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

Unit 3: VOUCHING

10 Hrs.

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES

12 Hrs.

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

Unit 5: CORPORATE GOVERNANCE

10 Hrs.

Introduction, meaning, scope, principles and significance of corporate Governance, strengthening of corporate governance – Role and composition of board. Remuneration of directors and senior executives, Benefits and limitations of corporate governance

BOOKS FOR REFERENCE

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles and Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing, HPH

AC 5.3 ADVANCED ACCOUNTING

LEARNING OBJECTIVE: The objective of this subject is to make the students familiar with the advanced aspects of accounting along with their practical application.

Unit 1: EMPLOYEE STOCK OPTION SCHEME / PLAN

06 Hrs.

Meaning of Employee Stock Option Scheme (ESOS). Important terms relating to ESOS. Rules regarding offer of ESOS in accordance with The Companies (Share Capital and Debentures) Rules, 2014. SEBI regulations regarding ESOS. Accounting treatment for ESOS. Problems.

Unit 2: BUY BACK OF SHARES

06 Hrs.

Introduction and meaning. Objectives and benefits of buy-back. Provisions regarding buy-back of shares under Companies Act, 2013. SEBI regulations regarding buy-back of shares. Methods of buy-back – through tender offer to existing shareholders, through open market and through book-building. Accounting entries for buy-back of shares. Problems.

Unit 3: INVESTMENT ACCOUNTS

14 Hrs.

Meaning of Investments. Types or Classification of Investments. Valuation of Investments, Cost of Investments, Accounting treatment for Re-classification of Investments, Disposal of Investments and income from investments. Problems.

Unit 4: FINANCIAL STATEMENTS OF BANKING COMPANIES

15 Hrs.

Introduction. Functions of a bank. Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves, Statutory Reserve, Cash Reserve, Statutory Liquidity Ratio etc. Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats. Accounting treatment for Rebate on Bills Discounted, Acceptance, Endorsement and Other Obligations. Problems on preparation of bank final accounts.

Unit 5: FINANCIAL STATEMENTS OF INSURANCE COMPANIES

15 Hrs.

Introduction. Classification of Insurance Business – Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Components of Financial Statements of General Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Accounting Principles for preparation of Financial Statements of Insurance companies. Problems.

BOOKS FOR REFERENCE:

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
7. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
9. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
10. M.C. Shukla and Grewal, Advanced Accounting.

AC 5.4: METHODS OF COSTING

LEARNING OBJECTIVE: The learning objective is to familiarize the students on the use of cost accounting methods in different industry verticals

Unit 1: JOB COSTING AND BATCH COSTING **10 Hrs.**

Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.

Batch Costing: Meaning, difference between job and batch costing; process of accumulation and calculation; determination of EBQ- problems

Unit 2: CONTRACT COSTING **10 Hrs.**

Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.

Unit 3: PROCESS COSTING **10 Hrs.**

Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.

Unit 4: SERVICE COSTING **16 Hrs.**

Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.

Unit 5: ACTIVITY BASED COSTING **10 Hrs.**

Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC - Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC — Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC - Problems on ABC.

BOOKS FOR REFERENCE:

1. M.N Arora, Cost Accounting. HPH
2. Nigam and Sharma, Advanced Costing.
3. B.S. Raman, Cost Accounting, United Publishers
4. K.S Thakur- Cost Accounting, Excel Books
5. B. Mariyappa, Costing Methods HPH. .
6. N.K Prasad, Costing, Book Syndicate Pvt. Limited,
7. Jain & Narang, Cost Accounting, Kalyani Publishers
8. Ravi M. Kishore – Cost Management, Taxmann
9. Anthony R. N. – Management Accounting Principles
10. S. Mukherjee & A. P. Roychowdhury – Advanced Cost and Management Accountancy
11. Tulsian P.C. & Tulsian Bharat, S. Chand Publishing

FN 5.3: ADVANCED FINANCIAL MANAGEMENT

LEARNING OBJECTIVES: The learning objective is to provide knowledge on valuation of business enterprises, to make students understand the various models of value-based management and give insight on various forms of corporate restructuring.

Unit 1: INTRODUCTION AND FUNDAMENTAL TOOLS OF FINANCE 10 Hrs.

Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements – DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering

Unit 2: CORPORATE VALUATION 16 Hrs.

Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.

Unit 3: VALUE BASED MANAGEMENT 10 Hrs.

Introduction to Value Based Management-Marakon Approach, Alcar Approach, Mc Kinsey Approach, Stern-Stewart Approach (EVA Method) and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.

Unit 4: CORPORATE RESTRUCTURING - I 10 Hrs.

Corporate Restructuring – Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.

Unit 5: CORPORATE RESTRUCTURING - II 10 Hrs.

Mergers and Acquisitions – Meaning and differences; Financing of merger (deciding between merger and acquisition), Determining Exchange Ratio – Range and Terms. Feasibility of Mergers and Acquisitions

BOOKS FOR REFERENCES:

1. V. Rajesh Kumar, “Strategic Financial Management”, Mc Graw Hill Publishers.
2. Bender, Ruth and Ward, Keith, “Corporate Financial Strategy”, Butterworth Heinemann.
3. Damodaran, Aswath, “Damodaran on Valuation”, John Wiley.
4. Damodaran, Aswath, “The Dark Side of Valuation”, John Wiley.
5. Chandra, Prasanna, “Corporate Valuation and Value Creation”, Mc Graw Hill.
6. Allen, David, “An Introduction to Strategic Financial Management – The Key to Long Term Profitability”, The Chartered Institute of Management Accountants, Kogan Page.
7. Allen, David, “Financial Decisions – A Guide to the Evaluation and Monitoring of Business Strategy”, The Chartered Institute of Management Accountants, Kogan Page.
8. Hampton, John, “Financial Decision Making – Concepts, Problems and Cases”, Prentice Hall of India.
9. Jakhotiya, G.P., “Strategic Financial Management”, Vikas Publishing House Private Limited.
10. Vedpuriswar, A.V, “Strategic Financial Management – Achieving Sustainable Competitive Advantage”, Vision Books.

FN 5.4: FINANCIAL SERVICES

LEARNING OBJECTIVE: The objective of this course is to orient the learner about the various areas of financial services and their operational modalities.

Unit 1: OVERVIEW OF FINANCIAL SERVICES

08 Hrs.

Concept of Financial Services, Objectives, Functions and Characteristics of Financial Services, Financial Services Market – Concept and Constituents. Types of Financial Services – Fund Based and Fee Based, Growth of Financial Services in India, Problems of Financial Services Sector.

Unit 2: FUND BASED FINANCIAL SERVICES I: LEASING, HIRE-PURCHASE AND CONSUMER CREDIT

14 Hrs.

Leasing – Introduction, Concept of Leasing and Classification, Advantages and Limitations of Leasing, Financial Evaluation of Leasing – from Lessor’s perspective and Lessee’s Perspective.

Hire-Purchase and Consumer Credit: Introduction, Conceptual Framework, Legal Framework, Financial Evaluation.

Unit 3: FUND BASED FINANCIAL SERVICES II: FACTORING, BILL DISCOUNTING AND VENTURE CAPITAL FINANCING

14 Hrs.

Factoring: Introduction, Mechanism of Factoring, Functions of a Factor, Types / Forms of Factoring, Factoring in India.

Bill Discounting: Introduction, Types of Bills - Demand Bill, Usance Bill and Documentary Bills. Creating of Bill of Exchange, Discounting of a Bill of Exchange. Bill Market Schemes.

Venture Capital Financing: Introduction and Features, Stages of Financing – Early State Financing and Later Stage Financing. Indian Venture Capital Scenario. SEBI Venture Capital Funds (VCFs) Regulations, 1996.

Unit 4: FEE BASED FINANCIAL SERVICES I: MERCHANT BANKING

10 Hrs.

Genesis, Definition, Functions of Merchant Bankers, Merchant Bankers’ Code of Conduct, Regulatory Framework – Operational Guidelines.

Unit 5: FEE BASED FINANCIAL SERVICES II: STOCK BROKING, DEPOSITORIES, CREDIT RATING

10 Hrs.

Stock Broking: Stockbrokers, Registration, Conditions of Registration, General Obligations and Responsibilities.

Depositories: Depository System, Depositories Act, Rights / Obligations of Depositories, Participants, Issuers and Beneficial Owners.

Credit Rating: Introduction, Regulatory Framework, Credit Rating Agencies, Rating Process and Methodology.

BOOKS FOR REFERENCE:

1. Gurusamy, S, “Financial Services and System”, McGraw Hill Education.
2. Khan M Y, “Financial Services”, McGraw Hill Education.
3. Tripathi, Ruchi, “Management of Financial Institutions and Services”, Galgotia Publishing Company.
4. Kataria, Kalpana and Rajni, “Financial Markets, Institutions and Financial Services”, Galgotia Publishing Company.
5. Khan M Y, “Indian Financial System”, McGraw Hill Education.

MK 5.3: CONSUMER BEHAVIOUR AND MARKETING RESEARCH

LEARNING OBJECTIVES: The objectives of this course of to develop an understanding about the consumer decision-making process and its implications for marketing decisions of firms and to familiarise students with concepts, tools and techniques of business research.

Unit 1: INTRODUCTION TO CONSUMER BEHAVIOR 10 Hrs.

Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; Models of Consumer Behaviour; consumer's decision-making process; introduction to online consumer behaviour.

Unit 2: CONSUMER BUYING BEHAVIOUR 12 Hrs.

Individual determinants - Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change. Environmental determinants- Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations.

Unit 3: MARKETING RESEARCH 08 Hrs.

The nature of marketing research and its applications, types of MR – exploratory, descriptive and conclusive; surveys and experimental designs in MR; The MR process and Research Design.

Unit 4: DATA COLLECTION 10 Hrs.

Sampling- probability and non-probability; Determining sample size; Sources of data - Primary and secondary sources. Quantitative and qualitative data. Design of questionnaires and Schedules. Specific type of measurement instruments- attitude scales, measures of emotion, perceptual scales.

Unit 5: DATA ANALYSIS AND REPORTING 10 Hrs.

Analysis: Frequency tables, Cross tabulation, measures of central tendency and variation, Correlation, and regression. Tests of hypothesis- Uni and multivariate tests Z test, T-test, Chi-Square tests and ANOVA. Layout of the Research Report.

BOOKS FOR REFERENCE:

1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2002.
2. Suja. R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2009.
3. K. Venkatramana, Consumer Behaviour, SHBP.
4. Blackwell; Consumer Behaviour, 2nd Edition.

MK 5.4: DIGITAL MARKETING

LEARNING OBJECTIVES: The objective of this course is to develop the ability in students to identify the importance of the digital marketing for marketing success, to manage customer relationships across all digital channels and to create a digital marketing plan.

Unit 1: INTRODUCTION TO DIGITAL MARKETING **06 Hrs.**
Meaning and importance of Digital Marketing, Digital Marketing platforms, Changing trends in Digital Marketing era

Unit 2: SEARCH ENGINE OPTIMIZATION (SEO) **10 Hrs.**
Meaning of SEO. Trends in SEO Different kinds of traffic On and off Page Optimisation (OPO)-Linking Strategies, Competitor Analysis

Unit 3: SEARCH ENGINE MARKETING (SEM) **10 Hrs.**
Introduction to SEM platforms – paid platforms, Introduction to Google AdWords Campaign creation process, Demographic Targeting.

Unit 4: CONVERSIONS **10 Hrs.**
Types of Conversions, Conversion Tracking, Optimizing Conversions, track offline conversions, Analyzing conversion data

Unit 5: SOCIAL MEDIA MARKETING AND MEASUREMENTS **20 Hrs.**
Social Media Marketing - Meaning, importance creation, streaming and measuring of Mobile Ads, YouTube Advertising, BING AdCenter, Facebook Marketing, LinkedIn Marketing, Content Marketing, Email Marketing, Social Media Marketing, Facebook Marketing. Evolution of online communities, Viralness.
Social Media Measurement-The ROI in Social Media Marketing, Tools and Dashboards, Reputation and Crisis management

BOOKS FOR REFERENCE:

1. Ryan Deiss and Russ Hennesberry, 2017, Digital Marketing for Dummies
2. Jan Zimmerman and Deborah: Social Media Marketing
3. Understanding Digital Marketing, Marketing Strategies for Engaging The Digital Generation 4th Edition by Damian Ryan, Kogan Page Ltd
4. David Meerman Scott 'The New Rules of Marketing and PR – David Meerman Scott

HR 5.3: EMPLOYEE WELFARE AND SOCIAL SECURITY

LEARNING OBJECTIVE: The objective of this course is to enable students to acquire knowledge on Labour Welfare, administration & Social Security.

Unit 1: SOCIAL & LABOUR WELFARE

10 Hrs.

Social Welfare; Labour Welfare: Concept, Scope and objectives Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare Labour Welfare Policy and Five-Year Plans

Unit 2: INDIAN LABOUR ORGANIZATION

10 Hrs.

Impact of ILO on Labour Welfare in India Agencies of Labour Welfare and their Roles Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Canters Welfare Officer: Role, Status and Functions.

Unit 3: LABOUR ADMINISTRATION

16 Hrs.

Evolution of Machinery for Labour Administration Central Labour Administrative Machinery in India Labour Administration in India Director General of Employment and Training Director General of Factory Advice Service Provident Fund Organization ESI Schemes Central Board for Workers Education

Unit 4: COLLECTIVE BARGAINING

10 Hrs.

Meaning and definition of collective bargaining, Importance of collective bargaining. Types and functions of collective bargaining

Unit 5: SOCIAL SECURITY

10 Hrs.

Concept, objectives and Scope of social security. Social Assistance and Social Insurance. Development of Social Security in India. Social Security measures for Industrial Employees

BOOKS FOR REFERENCE:

1. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
2. Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi.
3. K. Venkataramana, Employee Welfare & Social Security, SHBP.
4. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, Mumbai.
5. Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi.
6. Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial
7. Relations, Himalaya Publishing House, Mumbai.
8. Pant, S.C., Indian Labour Problems, Chaitanya Publishing House, Allahabad.
9. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut.
10. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Publishing Agra.
11. Memorial, C.B. Dynamics of Industrial Relations in India, Himalaya Publishing. House, Mumbai.

HR 5.4: STRATEGIC HUMAN RESOURCE MANAGEMENT

LEARNING OBJECTIVE: the objective of this course is to enable students to understand human resource environment from a strategic perspective and learn the process of planning, implementation and evaluation of Strategic contributions

Unit 1: INTRODUCTION TO STRATEGIC HUMAN RESOURCE MANAGEMENT 10 Hrs.

Strategy: Meaning, process of strategic – environmental scan, strategy formulation, implementation and control, need for strategic HRM, importance of SHRM, Theoretical frame work of SHRM, HRM as a tool of strategy, Investment perspective of Human Resources - Management values, Risk return on investments, Economic rationale for investment in training, Utility theory- Outsourcing as an alternative to investment in Human resources

Unit 2: THE HUMAN RESOURCE ENVIRONMENT 14 Hrs.

Shifts in business environment, Response of organizations to changing business environment- Portfolio related, structure and process related changes, General human resource environment - Technology and organisational structure, Worker values and attitudinal trends, Management trends, Demographic trends, Trends in utilisation of human resources, International developments. Human resources legal environment - Emerging trends and paradigm shifts towards Employee Relations, Employment Related Legislations, Payment Related Legislations, Social Security Related Legislations, Welfare Related Legislations

Unit 3: STRATEGIC FORMULATION 06 Hrs.

Development of organizational philosophy and mission statement, Environmental scanning, Analysis of SWOT-- Formulation of strategic objectives, Generation of alternative strategy, Evaluation and selection of strategies

Unit 4: HUMAN RESOURCES PLANNING AND IMPLEMENTATION 16 Hrs.

Strategic role of HRP, Overview of HRP, Managerial issues in planning, integrating HRP with Strategic planning--Selecting forecasting technique, Forecasting the supply of human resources, Forecasting the demand for human resources--Strategy implementation – workforce utilization and employment practices - Efficient utilization of human resources, Dealing with employee shortages, Selection of employees, Dealing with employee surpluses
Special implementation challenges--Career path for technical professionals, Dual career couples, Strategy implementation system – Reward and development systems: - Strategically oriented performance management system--Strategically oriented compensation systems. Employee development

Unit 5: THE PERFORMANCE IMPACT OF HUMAN RESOURCES PRACTICE 10 Hrs.

Human Resource performance impact: Individual high-performance practices, Limitations of individual practices, Evolution of practices, Systems of high-performance human resource practices, Individual best practices Vs systems of practices, Universal practices Vs contingency perspectives.

Human Resource Evaluation: Overview and approaches to evaluation, Prevalence of evaluation, Evaluating strategic contributions of traditional areas, Evaluating strategic contributions in emerging areas.

BOOKS FOR REFERENCE:

1. Strategic HRM by Charles R Greer (Recommended)
2. Strategic Human Resource Management, Jeffrey. A. Mello, Thomson publication
3. Strategic Human Resource Management- theory and practice –A reader, edited by Graeme Salaman, John Storey and Jon Billsberry Sage publication.
4. Strategic Human Resource Management, Tanuja Agarwala, Oxford publication

BK 5.3: REGULATORY FRAMEWORK OF BANKING

LEARNING OBJECTIVES: The objective of this course is to acquire knowledge in the legal & regulatory framework of the banking system, various laws and enactments affecting day to day Banking Operations

Unit 1: LEGAL FRAMEWORK

10 Hrs.

Business of Banking; Constitution of Banks; RBI Act, 1934; Banking Regulation Act, 1949; Banking Regulation Amendment Bill 2017; Role of RBI; Govt. as a Regulator of Banks; Control over Co-operative Banks; Regulation by other Authorities.

Unit 2: CONTROL OVER ORGANIZATION OF BANKS

10 Hrs.

Licensing of Banking Companies; Branch Licensing; Paid up Capital and Reserves; Shareholding in Banking Companies; Subsidiaries of Banking Companies; Board of Directors; Chairman of Banking Company; Appointment of Additional Directors; Restrictions on Employment; Control over Management; Corporate Governance; Directors and Corporate Governance.

Unit 3: REGULATION OF BANKING BUSINESS

12 Hrs.

Power of RBI to Issue Directions; Acceptance of Deposits; Nomination; Loans and Advances; Regulation of Interest Rate; Regulation of Payment Systems; Internet Banking Guidelines; Regulation of Money Market Instruments; Banking Ombudsman; Reserve Funds; Maintenance of CRR, SLR; Assets in India.

Unit 4: LEGAL ASPECTS OF BANKING OPERATIONS

12 Hrs.

Returns Inspection, Winding up, Mergers & Acquisitions

Annual Accounts & Balance Sheet; Audit & Auditors; Submission of Returns; Preservation of Records and Return of Paid Instruments; Inspection and Scrutiny; Board for Financial Supervision; Acquisition of Undertakings; Amalgamation of Banks; Winding up of Banks; Penalties for offences.

Unit 5: LEGAL FRAMEWORK OF E- BANKING

12 Hrs.

Legal issues in E - Banking - Security and privacy risks, Legal issues, Operational issues and risks, Legal framework of E – Banking:

- a. Provisions of information technology Act 2000
- b. Provisions under Negotiable Instruments Act, 1881
- c. Provisions under Income tax, Act, 1961
- d. Indian Penal Code, 1860:
- e. Miscellaneous Provisions: Section 11 of the proposed Prevention of Money Laundering Bill, 1999
- f. Guidelines Issued by Reserve Bank of India

BOOKS FOR REFERENCE:

1. Gordon & Natarajan: Banking Theory Law and Practice, Himalya Publishing House
2. Varshaney P.N.: - Banking Law & Practice
3. Srivastava S. P.; Banking Theory & Practice, Anmol Publications
4. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance
5. Kothari N. M: Law and Practice of Banking

BK 5.4: MARKETING OF BANKING PRODUCTS

LEARNING OBJECTIVE: The objective of this course is to prepare the students to acquire required knowledge and skills for marketing of banking products and services. The subject also looks into various aspects of service quality aspects of bank branches.

Unit 1: INTRODUCTION: 10 Hrs.

Identification of needs-wants-Demands- Diagnosing various banking environments-Regulatory-cultural-Political-Economic-Public-Societycustomers- Employees- Retail banking in India- Drivers of retail banking Wholesale Banking- Retail banking products overview-customer requirements and -opportunities and challenges in retail banking

Unit 2: DEVELOPING BANKING PRODUCTS AND SERVICES: 12 Hrs.

Meaning, Importance and Functions - Marketing of Services - Product Research & Development - Test Marketing of Bank Products - Product Life Cycle - Product Modification - New Product Development Branding of Bank Products - Pricing of Bank Products and Services - Objectives, Strategies and Methods - Factors Influencing the Pricing Decisions-Importance of Pricing- Deposit pricing-Loan pricing-Pricing of services

Unit 3: DISTRIBUTION AND PROMOTION: 12 Hrs.

Distribution - Factors Influencing - Direct and Indirect Channels of Bank Products - Physical Distribution -Channel Functions and Services - Role of Electronic Marketing Channels-ATMS-Debit Cards-Credit Cards-POS-Internet Banking-Mobile Banking-Vending Machines-Promotion - Promotion Mix and Role of Promotion in Marketing - Marketing Information Systems

Unit 4: DELIVERY CHANNELS: 12 Hrs.

Operations-process and practical's- Traditional Delivery channels- Cheque/ Withdrawal slip-Demand draft-Bankers cheque- -Modern delivery channels- ATMs, POS, Internet Banking, M-Banking-Selling Process in retail products-Direct Selling Agents- Credit -Debit Cards - Credit Vs. Debit Cards, Eligibility, Purpose, Amounts, Margin,-Remittances -Funds Transfer

Unit 5: CUSTOMER RELATIONSHIP MANAGEMENT: 10 Hrs.

Bank Customer relationship-CRM –Role of Marketing Officer - Branch Servicing - Customer meet-Target achieving- Bank Marketing in Urban-Rural Areas-Trends in Bank Marketing - Role of MIS in bank Marketing.

BOOKS FOR REFERENCE:

1. Banking Products and Services, Indian Institute of Banking and Finance
2. IIBF “Retail Banking “-3 rd Edition, Macmillan Education
3. Agarwal, OP, Banking PRODUCTS AND SERVICES, Himalaya Publishing House, Mumbai
4. George E Rejda, Banking Innovations, Pearson Education, New Delhi

IS 5.3: ICT APPLICATION IN BUSINESS

LEARNING OBJECTIVE: The objective of the subject is to make the students understand the concept of information systems used in business and to know the latest trends in doing business in internet environment.

Unit 1. INFORMATION TECHNOLOGY AND BUSINESS – AN OVERVIEW **14 Hrs.**

Concepts of data, information and computer based information system. impact of information technology on business (business data processing, intra-organizational and inter-organizational communication by using network technology, business process and knowledge process outsourcing). Types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) - and their implementation at managerial levels (operational, tactical and strategic).

Unit 2: MS OFFICE **14 Hrs.**

MS Word – editing a document- Formatting – Spell Checking – Page setup, Using tabs, Tables and other features Mail Merge, MS Excel – building work sheet- data entry in work sheets, auto fill – working with simple problems- formula – statistical analysis, sort, charts, MS Power point – Design, Side Show – Presentation.

Unit 3: DATA COMMUNICATION AND COMPUTER NETWORK **10 Hrs.**

(a) Data Communication: Concept of Data communications, Transmission Modes [Simplex, Half-Duplex, Full Duplex, Serial, Parallel, Synchronous, Asynchronous], Communication Media. Wireless and satellite communication, Wireless Broadband, WAP, Network components – Bridge, Switch, Router, Gateway
(b) Computer Networks: Network Concept, Types: LAN, WAN, MAN, VAN, SAN.
Various Topologies: Bus, Star, Ring, Mesh, Tree.

Unit 4: INTRODUCTION TO INTERNET **10 Hrs.**

Meaning of Internet. Concepts of Internet, WWW, Webpage, Website, Intranet and Extranet, IP Address (IPv4, IPv6), URL, Domain name System. Internet Protocols - TCP/IP, UDP, FTP, TELNET, HTML, DHTML AND XML. (concepts only), EMAIL, working with EMAIL, Search Engines

Unit 5: RECENT TRENDS IN INFORMATION TECHNOLOGY **08 Hrs.**

Artificial Intelligence, Block Chain, Edge Computing, Internet of Things (IoT), Quantum Computing, Cloud Computing, Virtual/Augmented Reality, Mobile Apps and Computing, Big Data Analytics.

BOOKS FOR REFERENCE:

1. Turban, Rainer and Potter, Introduction to Information Technology, Wiley
2. ITLESL, Introduction to Information Technology, Pearson
3. Sinha & Sinha, Fundamentals of Computers, BPB Publication
4. Ramesh Behl, Information Technology for Management, TMH

IS 5.4: ACCOUNTING SOFTWARE

LEARNING OBJECTIVE: To develop an understanding of the functioning of accounting software and apply the same in accounting, preparation of basic reports and financial statements.

Unit 1: INTRODUCTION TO COMPUTERIZED ACCOUNTING:

8 Hrs.

Introduction-Meaning and Definition of Computerized Accounting – Objectives of Computerized Accounting, Features of Computerized Accounting, differences between Computerized Accounting and Manual Accounting, Merits and Demerits of Computerized Accounting System.

Unit 2: ACCOUNTING SOFTWARE:

12 Hrs.

Introduction to Accounting Software a global perspective, Need for Accounting software, Meaning of Accounting software, Features of Accounting software, merits and demerits of use of Accounting software- globally used popular Accounting software.

Unit 3: APPLICATION OF ACCOUNTING SOFTWARE:

12 Hrs.

Application of accounting software to management, different types of accounting software, functions of accounting software from operation perspective, functions of ERP, comparative analysis of standalone accounting software and ERP, criteria to choose an accounting software, potential issues or risks of accounting software.

Unit 4: INDUSTRY SPECIFIC ACCOUNTING SOFTWARE:

12 Hrs.

Industry specific Accounting Software- Construction Industry, Manufacturing Industry, Health care Industry, Aviation Industry, Financial Services Industry, Education Industry etc. Basics of working with accounting software such as- Creation of Masters, Accounting Reports, Reconciliation and Preparation of Financial Statements.

Unit 5: WORKING ON ACCOUNTING SOFTWARE:

12 Hrs.

A case study-based project on working with an accounting software involving installation, creation of masters, accounting reports, reconciliation and preparation of final accounts using ZOHO Indian Accounting Software and Quick Books US based Accounting Software.

BOOKS FOR REFERENCE:

1. Digital Accounting - Ashutosh Deshmukh
2. Book-keeping and Accounting Explained – Calvin K. Lee
3. Myob Software Dummies - Veechi Curts
4. Xero Dummies - Heather Smith.
5. Quick Books 2012 Dummies- Stephen. L
6. SAP ERP User Guide Sydnie Mc Connell
7. SAP Controlling in SAP FICO-Kathrin Schmalzing.

IF 5.3: INTERNATIONAL FINANCIAL MANAGEMENT

LEARNING OBJECTIVE: The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

Unit 1: INTRODUCTION TO INTERNATIONAL FINANCIAL MANAGEMENT **08 hrs.**
Introduction, Meaning & Definition, Objectives, Functions, Evolution, Principles, Goals, Significance of International Financial Management; World Monetary System; Challenges in Global Financial Market; Multinational Finance System; International and Multinational Banking.

Unit 2: INTERNATIONAL FINANCE & BANKING **14 hrs.**
Exchange Rate Regime: A historical Perspective; International Monetary Fund: Modus Operandi; Fundamental of Monetary and Economic Unit; The Global Financial Market; Domestic and Offshore Market. Structure of Foreign Market; Forward Quotation and Contracts; Exchange Rate Regime and the status of Foreign Exchange Market; International Trade in Foreign Market International Trade in Banking Service; Monetization of Banking Operations.

Unit 3: INTERNATIONAL FINANCE & GLOBAL MARKETS **12 hrs.**
Importance of International Finance, Driving Forces of Financial Globalisation, Changes in Capital Markets, SWOC - Financing Globally, Financial Stability, Recent Trends in International Finance.

Unit 4: FOREIGN EXCHANGE RISK MANAGEMENT **10 hrs.**
Classification of Foreign Exchange and Exposure Unit; Management of Exchange Rate Risk Exposure, Currency and Interest Rates Futures; Currency Options; Financial Swap; Theories of Exchange rates, Movement: Arbitrage and Law of One price' Inflation Risk and Currency Forecasting.

Unit 5: INTERNATIONAL CAPITAL BUDGETING DECISION **12 hrs.**
Introduction, Objectives, Nature. Importance of Capital Budgeting Decisions, Techniques used in Capital Budgeting Decision (simple problems), Recent trends in Capital Budgeting Decisions.

BOOKS FOR REFERENCE

1. Apte, P.G., International Financial Management, Tata Mcgraw Hill
2. Shapiro, A.C., Multinational Financial Management, Prentice Hall Of India.
3. Buckley, A, International Capita Budgeting, Tata Mcgraw Hill.
4. Bhattacharya, B., Going International: Response Strategies of The Indian Sector, Wheeler Publishing, New Delhi.
5. Joseph Anbarasu, Global Financial Management, Ane, Delhi, 2010
6. Kevin S, Fundamentals Of International Financial Management, Phi, Delhi, 2010
7. Jeff Madura, International Financial Management, Cengage Learning, Delhi, 2008
8. Alan C Shapiro, Multinational Financial Management (2002), Prentice Hall Of India, New Delhi.
9. Apte. P.G. International Financial Management, Tata McGraw Hill, New Delhi.
10. C Jeevanandham, Exchange Rate Arithmetic, Sultan Chand.

IF 5.4: PERFORMANCE MANAGEMENT

LEARNING OBJECTIVE: The objective of this course is to equip students with inclusive knowledge and practical skills & techniques to improve their ability for performance appraisal in their organizations.

Unit 1: INTRODUCTION TO PERFORMANCE MANAGEMENT 14 Hrs.

Objectives of Performance Analysis, Issues and Problems in Performance Analysis, Job Description and PA, Job Analysis in performance Analysis Systems, Historical Review of Performance Analysis, Research Findings in Performance Analysis in India and abroad, Conceptual Approach to Performance Management, Determinants of Job Performance, Goal setting, KRA, KPI's, Components of Effective Performance Management, Performance Management Cycle.

Unit 2: PROCESS OF PERFORMANCE APPRAISAL 14 Hrs.

Methods of Performance Analysis, Bell Curve, Types of Rating Scales, Appraisal Forms and Formats, Measurements in Performance Analysis, Performance Management, Process and Documentation of Performance Analysis, Appraisal Interview, Performance Feedback and Counselling, Performance Review Discussion, RSDQ Model, Performance Analysis, Implications of Management Styles on Performance Analysis, Performance Analysis and its Organizational Implications, Legal and Ethical, Perspectives in Performance Analysis.

Unit 3: COMPETENCY MAPPING 08 Hrs.

Concept and Definition of Role and Competency, Characteristics of Competency, Competency Versus Competence, Performance Versus Competency, Types of Competencies, Context and Relevance of Competencies in Modern Organizations.

Unit 4: COMPETENCY MANAGEMENT FRAMEWORK 12 Hrs.

Competency framework - development of Personal Competency Framework, Lancaster Model of Managerial Competencies, Competency Modelling Framework developing a competency model - Understanding job positions, Data collection instruments for job descriptions, Stages in design and implementation of competency model, Validation of the competency model after data gathering, Competency Dictionary.

Unit 5: ETHICS IN PERFORMANCE MANAGEMENT 08 Hrs.

Principles, Ethical Issues & Dilemmas, Developing Code of Ethics, Performance Management in MNCs.

BOOKS FOR REFERENCE

1. Armstrong, Michael and Berron, Angela (2008), Performance Management and Development, Jaico Publications
2. Rao T V (2008), Performance Management and Appraisal Systems-HR Tools for Global Competitiveness, Response Books
3. Cardy Robert L. (2008), Performance Management Concepts, Skills and Exercises, Prentice Hall India
4. Sahu R K (2007), Performance Management System, Excel Books
5. McClelland, David Competence at Work, Spencer and Spencer, 1993
6. Sanghi, Seema. The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in Organizations, 2nd e, Sage Publications Pvt. Ltd 2007
7. Competency Mapping: A pre-requisite for HR Excellence - by Dr. Lovy Sarikal
8. Sharma, Radha. 360 degree feedback, competency mapping & assessment centers, R. Tata McGraw Hill – 2003
9. The Competencies Handbook, 2005, Steve Whiddett & Sarah Hollyforde, Jaico Publishing House.

5.7 PRACTICALS ON SKILL DEVELOPMENT

Unit 1: INCOME TAX - I

- Present the framework of Taxation in India.
- List the various Income Tax Authorities and mention their powers and functions.
- List at least 10 incomes exempt from tax
- Ascertain the Residential Status of an individual with imaginary data of arrivals and departures.
- Compute Taxable Salary of at least two individuals with imaginary figures.
- Compute Taxable Income from House Property of two houses (one let-out and one self-occupied), with imaginary figures.

Unit 2: AUDITING AND CORPORATE GOVERNANCE

- Design and develop an audit plan program for a joint stock company
- List the various documents necessary to be verified in the audit process
- Draft an audit report (qualified or clean) with imaginary data.
- Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
- Record the verification procedure with respect to any one fixed asset.
- Draft an audit program.

NOTE:

UNIT 3: ELECTIVE PAPER 5.3 (FROM FIRST ELECTIVE GROUP)

UNIT 4: ELECTIVE PAPER 5.4 (FROM FIRST ELECTIVE GROUP)

UNIT 5: ELECTIVE PAPER 5.3 (FROM SECOND ELECTIVE GROUP)

UNIT 6: ELECTIVE PAPER 5.4 (FROM SECOND ELECTIVE GROUP)

NOTE:

1. Units 1 and 2 will be covered in the University Examination, and Units 3 to 6 will be covered in Internal Assessment.
2. In case of all elective papers, the Faculty teaching 'Practicals on Skill Development' shall design and administer any five practical application oriented exercises from each subject and evaluate the same as part of Internal Assessment.

6.1: INCOME TAX – II

LEARNING OBJECTIVE: The Objective of this subject is to make the students understand the computation of Taxable Income and Tax Liability of individuals assesseees.

Unit 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION **16 Hrs.**
Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Computing taxable Business Incomes of Proprietary Concerns and Problems on Computing Income from Profession - Chartered Accountants, Advocates and Medical Practitioners.

Unit 2: CAPITAL GAINS **14 Hrs.**
Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Taxable Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F.

Unit 3: INCOME FROM OTHER SOURCES **08 Hrs.**
Taxable Income under the head Other Sources – Dividend Income – tax treatment for dividends, Interest on Securities, Rules for Grossing up, Bond Washing Transactions, – Problems on Computing Taxable Income from Other Sources.

Unit 4: SET-OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME **08 Hrs.**
Meaning –Provision for Set-off & Carry forward of losses (Theory only).
Deductions u/s: 80C, 80CCC, 80CCD, 80D, 80E, 80G, 80GG, 80GGC, 80TTA, 80TTB, 80U.

Unit 5: ASSESSMENT OF INDIVIDUALS **10Hrs.**
Computation of Total Income and Tax Liability of an Individual Assessee (In case of income from salary & house property, only computed income shall be given).

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH

6.2: INDIAN ACCOUNTING STANDARDS AND IFRS

LEARNING OBJECTIVE: The objective of this subject is orient the students about the background and provisions of **accounting standards** which govern and guide the accounting process and preparation of financial statements.

Unit 1: ACCOUNTING STANDARDS

06 Hrs.

Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.

Unit 2: PREPARATION OF FINANCIAL STATEMENTS AS PER IND AS

12 Hrs.

Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.

Unit 3: PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS

14 Hrs.

Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (Ind AS 37), Earnings per Share (Ind AS 33)

Unit 4: PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS

10 Hrs.

Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34)

Unit 5: CONSOLIDATED FINANCIAL STATEMENTS

14 Hrs.

Meaning of Group, Holding and Subsidiary Company, Purpose and benefits of preparing Consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements, Components of Consolidated Financial Statements, Calculation of Minority Interest, Calculation of Goodwill or Capital Reserve on Consolidation. Accounting treatment for inter-company debts, unrealised profit on stock, unrealised profit on fixed assets, and inter-company dividends.

BOOKS FOR REFERENCE:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers

AC 6.3: MANAGEMENT ACCOUNTING

LEARNING OBJECTIVE: The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

Unit 1: INTRODUCTION TO MANAGEMENT ACCOUNTING **12 Hrs.**

Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management Accounting. Management Reporting– Principles of Good Reporting System. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis as per Companies Act, 2013 Schedule III formats.

Unit 2: RATIO ANALYSIS **12 Hrs.**

Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations – Classification of Ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems.

Unit 3: CASH FLOW ANALYSIS **10 Hrs.**

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.

Unit 4: MARGINAL COSTING **10 Hrs.**

Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis- assumptions and uses- problems. Break Even Chart.

Unit 5: BUDGETARY CONTROL AND STANDARD COSTING **12 Hrs.**

Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only. Introduction to Standard Costing and Variance analysis, Uses, Material variances, Labour variances and Overhead variances- problems on material and labour variances.

BOOKS FOR REFERENCE

1. Dr. S.N. Maheshwari, Management Accounting, Vikas Publishers.
2. Sexana, Management Accounting,
3. Dr. S.N. Goyal and Manmohan, Management Accounting,
4. B.S. Raman, Management Accounting, United publishers
5. Sharma and Gupta, Management Accounting, Kalyani Publishers
6. M Muniraju & K Ramachandra, Management Accounting, HPH
7. PN Reddy & Appanaiah, Essentials of Management Accounting, HPH
8. Dr. B Mariyappa , Management Accounting, HPH
9. Sudhindra Bhat- Management Accounting

AC 6.4: ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

LEARNING OBJECTIVES: The objective of this subject is to inculcate writing and auditing of government accounting and books.

Unit 1: INTRODUCTION

10 Hrs.

Constitutional Background –Origin and development-historical perspective- Evaluation of Government Accounts-Need for accounting system in government- accounting principles- accounts as tools for fiscal transparency highlighting the linkage, Principles of classification - Consolidated fund, Contingent fund and Public Account, Concept of Suspense Accounts-Government Accounting Rules 1990-Financial Rules of Government of India 2005-Central Government Receipts and Payment Rules 1983

Unit 2: BUDGET AND FINANCE

14 Hrs.

Appropriation Act- Appropriation Bill-Approval of Budget- vote on account-power of sanction of spent-Revised estimate-Savings of grant-supplementary, Excess grant and Re-appropriation-para 258 to 295 – Ways and Means and budget control-para 375 to 382 - Audit Report-Public accounts of the state para 346 to 366-legislature Committees-para 335 to 346, Establishment-article 105 to 139-stores-works-advance-charitable Endowments- deposits- powers of sanction - maintenance of cash and other accounts in Government offices-Article 327 to 348- Responsibilities for losses of public money or property-article 349 to 395- Contingent Expenditure

Unit 3: ACCOUNTING FOR RURAL LOCAL GOVERNMENTS

10 Hrs.

Panchaya Raj Institutions-origin of Panchayat Raj Institutions - Constitutional background- three tier Panchayat Raj System, Financial functions of Zilla Panchayat, Taluk Panchayat, Gram Panchayat. Salary, travelling allowances and other allowances to Adyaksha, Upadyaksha and members of Zilla Panchayat, Taluk Panchayat, Gram Panchayat. Application of Gram Panchayat Fund - Honorarium of Adyaksha and Upadyaksha of Gram Panchayat. Grants – fees, taxes, assets and liabilities of Panchayat Raj Institutions. Zilla Panchayat Budget and Account, Taluk Panchayat – Finance and account, Gram Panchayat - Budget and account Rules, Priasoft accounting software in Panchayat Raj institutions and Panchatantra software.

Unit :4 ACCOUNTING FOR URBAN LOCAL GOVERNMENTS

12 Hrs.

Origin of Municipalities- Different tiers of urban local bodies- Urbanization in Karnataka - DMA Organization Chart - Structure of ULB, functions of municipal councils, municipal corporations, city municipal councils, town municipal councils, town panchayats, notified area committees, standing Committees, Rent, rates & taxes, fees, salary grants and other allowance to members of different schemes of ULB's, Expenditure rules-taxation rules1965-Contract rules 1986-Borrowing rules 1966-Assets and liabilities of ULB's. Regulation of duty on transfers of Immovable property, Preparation of plans, Estimates, Budgets, Receipts vouchers & Payment vouchers, Maintenance accounts of different Schemes of Urban local bodies. FBAS Accounting system in municipalities.

Unit 5: AUDIT OF GOVERNMENT AND LOCAL BODIES

10 Hrs.

Audit-origin and development of Government Auditing –Constitutional Provisions- CAG of India and AGs (DPC) Act, 1971-Functions and spirit of Audit-Primary and Secondary Objectives of Audit-types, Methods of Audit-Scope of audit –Benefits of audit- Role of auditor- Concept of professional ethics. Auditing of Panchayat Raj Institutions. Audit report, Procedures to rectify audit objection and recovery paras, ad-hoc committees in Panchayat Raj Institutions, Duties and responsibilities of ad-hoc committee, Auditing of ULB's, Government Auditor-Inspection of Books and Vouchers, different types of audit, measures to clear audit objection and recovery paras, ad-hoc committee.

REFERENCES:

1. K R Paul, Financial Accounting, Central Book Agency, Kolkata
2. Indian audit and accounts department, accounts and audit rules
3. Karnataka Panchayat raj act 1993
4. Karnataka panchayat raj (budget and accounts rules) 2006
5. Karnataka Municipal Corporation rules-1977
6. Karnataka state audit and accounts department, Audit manual
7. Karnataka municipalities budget and accounts rules
8. Government of Karnataka local bodies Accounts and Audit circulars
9. Priasoft, panchatantra, FBAS accounting software

FN 6.3 INTERNATIONAL FINANCE

LEARNING OBJECTIVES: To orient the students on global business environment and international markets, to make students understand the various risks an enterprise is exposed to on account of international transactions and to provide knowledge and skills for hedging foreign currency risks.

Unit 1: GLOBAL FINANCIAL ENVIRONMENT **05 Hrs.**

Evolution of International Monetary System, Bimetallism, Classical Gold Standard, Interwar Period, Bretton Woods System, Flexible Exchange Rate Regime, the current Exchange Rate Agreements, European Monetary System, Fixed vs. Flexible Exchange Rate Regime.

Unit 2: INTERNATIONAL FINANCIAL DECISIONS **15 Hrs.**

International Capital Budgeting – Influence of Inflation on Capital Budgeting Decisions; Evaluation of Foreign Projects: Home Currency Approach and Foreign Currency Approach, International Financing Decisions – Source of Finance – ADRs, GDRS, ECBs, FCCBs, Masala Bonds; International Working Capital Management – Netting, Leads and Lags.

Unit 3: EXCHANGE RATE DETERMINATION **06 Hrs.**

Purchasing Power Parity Theory, Interest Rate Parity Theory, International Fischer's Effect, Pure Expectations Theory.

Unit 4: FOREIGN EXCHANGE RISK AND RISK HEDGING STRATEGIES **16 Hrs.**

Transaction Risk, Translation Risk, Economic Risk. Risk Hedging Strategies: Internal – Netting, Leads and Lags. External – Forwards, Futures, Options, Money-market Hedging, Currency Swaps.

Unit 5: INTEREST RATE RISK AND RISK HEDGING STRATEGIES **14 Hrs.**

Interest Rate Swaps, Forward Rate Agreements, Interest Rate Futures, Interest Rate Options, Caps, Floors and Collars, Swaption.

BOOK FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Madura, Jeff, "International Corporate Finance", Thomson South-Western.
3. Sharan, Vyuptakesh, "International Financial Management", Prentice Hall of India.
4. Jain, Peyrard, and Yadav' "International Financial Management", MacMillan
5. J. Fred Weston, Bart: Guide to International Financial Management.
6. Robery O. Edmister: Financial Institutions - markets and Management.
7. A.V. Rajwade: Foreign Exchange International Finance and Risk Management, Prentice Hall.

FN 6.4 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

LEARNING OBJECTIVES: To provide knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives and to orient the students on the procedures and formalities involved in investing.

Unit 1: BASICS OF INVESTMENTS **05 Hrs.**

Investments – Meaning. Differences between Investment, Trading and Speculation. Process of making and Managing Investments. Investment Goals and Constraints.

Unit 2: INVESTMENT ALTERNATIVES **05 Hrs.**

Non-marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds, Derivatives, Life Insurance Policies, Real Estate, Precious and Valuable items.

Unit 3: STOCK SELECTION AND PORTFOLIO CONSTRUCTION **20 Hrs.**

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis, Company Analysis and Stock Valuation. Technical Analysis. Efficient Market Hypothesis. Portfolio Construction Theories – Markowitz Theory, Sharpe’s Single Index Model, Capital Asset Pricing Model, Arbitrage Pricing Theory.

Unit 4: BONDS **14 Hrs.**

Pricing of Bonds, Returns on Bonds, Risks associated with Bonds, Duration and Modified Duration. Bond Portfolio Construction – Immunization Strategy.

Unit 5: MUTUAL FUNDS **12 Hrs.**

Mutual Funds – Net Asset Value. Mutual Fund Returns – Dividend payment plan, Dividend Reinvestment Plan, Bonus Plan and Growth Plan. Mutual Fund Evaluation – Sharpe’s Measure, Treynor’s Measure, Jensen’s Measure

BOOKS FOR REFERENCE:

1. V. Rajesh Kumar, “Strategic Financial Management”, Mc Graw Hill Publishers.
2. Chandra, Prasanna (2008), “Investment Analysis and Portfolio Management”, Tata McGraw Hill Publishing Limited, 3rd Edition.
3. Avadhani V.A (2006), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Eighth Revised Edition.
4. Ranganatham and Madhumathi (2005); “Investment Analysis and Portfolio Management”, Pearson Education, First Edition.
5. Pandian, Punithavathy (2007); “Security Analysis and Portfolio Management”, Vikas Publishing House Private Limited, Fifth Reprint Edition.
6. Kevin (2008); “Security Analysis AND Portfolio Management”, Prentice Hall of India Private Limited, First Reprint Edition.
7. Maheshwari, Yogesh (2008); “Investment Management”, PHI Learning Private Limited, First Edition.
8. Fischer, E Donald and Jordan, J Ronald (2005); “Security Analysis and Portfolio Management”, Prentice Hall of India Private Ltd., 6th Edition.
9. Reily and Brown (2007); “Investment Analysis and Portfolio Management”, Thomson South Western, 8th Edition, First Indian Reprint.
10. Hirt and Block (2009), “Fundamentals of Investment Management”, Tata-McGraw Hill Publishing Company Limited, Eighth Edition.

MK 6.3 CUSTOMER RELATIONSHIP MARKETING

LEARNING OBJECTIVES: To understand the concepts and principles of CRM, to appreciate the role and changing face of CRM as an IT enabled function, and to enable managing Customer Relationship

Unit 1: CRM CONCEPTS

10 Hrs.

Acquiring Customers, Customer Loyalty and Optimizing Customer Relationships; CRM Definition; Success Factors -- The three levels of Service/ Sales Profiling; Service Level Agreements (SLAs), Creating and Managing effective SLAs.

Unit 2: CRM IN MARKETING

12 Hrs.

One-to-one Relationship Marketing; Cross Selling & Up Selling; Customer Retention; Behavior Prediction - Customer Profitability & Value Modeling; Channel Optimization; Event-based marketing; CRM and Customer Service - The Call Centre, Call Scripting, Customer Satisfaction Measurement.

Unit 3: SALES FORCE AUTOMATION

12 Hrs.

Sales Process, Activity; Contact- Lead and Knowledge Management; Field Force Automation; CRM links in E-Business; E-Commerce and Customer Relationships on the Internet; Enterprise Resource Planning (ERP); Supply Chain Management (SCM); Supplier Relationship Management (SRM); Partner Relationship Management (PRM)

Unit 4: ANALYTICAL CRM

12 Hrs.

Managing and Sharing Customer Data; Customer Information Databases - Ethics and Legalities of Data use; Data Warehousing and Data Mining concepts; Data Analysis - Market Basket Analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering

Unit 5: CRM IMPLEMENTATION

10 Hrs.

Defining Success Factors; Preparing a Business Plan Requirements, Justification and Processes; Choosing CRM Tools - Defining Functionalities - Homegrown versus Out-Sourced Approaches; Managing Customer Relationships - Conflict, Complacency; Resetting the CRM Strategy; Selling CRM Internally; CRM Development Team, Scoping and Prioritizing, Development and Delivery, Measurement

BOOKS FOR REFERENCE:

1. Alok Kumar Rai, Customer Relationship Management Concept & Cases, Prentice Hall of India Private Limited
2. S. Shanmugasundaram, Customer Relationship Management, Prentice Hall of India Private Limited
3. Kaushik Mukherjee, Customer Relationship Management, Prentice Hall of India Private Limited
4. Jagdish Seth, et al, Customer Relationship Management
5. V. Kumar & Werner J., Customer Relationship Management, Willey India

MK 6.4 LOGISTIC & SUPPLY CHAIN MANAGEMENT

LEARNING OBJECTIVE: To introduce the students to the Fundamentals of Logistics and Supply Chain Management Strategies and the Market Environment for Logistics and Supply Chain Management

Unit 1: INTRODUCTION TO SUPPLY CHAIN MANAGEMENT: 10 Hrs.

Concept of Supply Chain Management, Importance and Scope of Supply Chain Management, Decision Phases in Supply Chain, Process view of Supply Chain, A Model of Supply Chain; Function of SCM, Integrated Supply Chain/Value chain, Supply Chain Management as a Management Philosophy, Focus areas of SCM, Enablers in Supply Chain, Supply Chain trends and challenges in India, Autonomous Supply Chain.

Unit 2: INTRODUCTIONS TO LOGISTICS: 08 Hrs.

Meaning of Logistics and Logistics Management, Logistics Management to Supply Chain Management, Decision areas in Logistics; Key Players in Logistics; Role of Logistics in (a) Supply Chain, (b) the Economy, (c) the Organization; Role of Government in Logistics; Classification of Logistics Applications.

Unit 3: CUSTOMER FOCUS IN SUPPLY CHAIN MANAGEMENT: 10 Hrs.

Customer service dimensions from a supply chain perspective (Order delivery lead time, Responsiveness, Delivery Reliability and Product Variety), Buyers Perspective, Suppliers Perspective, Stages of Development in Supplier Relations

Unit 4: SUPPLY CHAIN STRATEGIES: 09 Hrs.

(i) Cycle View (ii) Push & Pull View of the Supply Chain, Supply Chain Responsiveness. Strategic Fit between Business Strategy and Supply Chain Strategy, Achievement of Strategic Fit through different steps, Obstacles to achieving Strategic Fit.

Unit 5: DEMAND MANAGEMENT IN SUPPLY CHAIN: 09 Hrs.

Types of Demand, Role of Demand Forecasting in Supply Chain, Factors of Demand Forecast, Forecasting Methods, Basic approach to Demand Forecasting, Collaborative Planning, Forecasting and Replenishment (CPFR), Role of Aggregate Planning in a Supply Chain, CODP (Customer order decoupling point) and Marketing Environment for SCM.

BOOKS FOR REFERENCE:

1. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
2. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
3. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
4. Janat Shah, Supply Chain Management Text and Cases, Pearson Education
5. Rahul V Altekar, Supply Chain Management – Concepts and Cases, PHI
6. Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2nd Edition

H.R 6.3 ORGNISATIONAL CHANGE AND DEVELOPMENT

LEARNING OBJECTIVE: The objective of this subject is to enable the students to understand need for Organizational Change and Development and the OD interventions for creating successful organizations.

Unit 1: ORGANIZATIONAL DEVELOPMENT

12 Hrs.

Meaning and nature of Organizational Development (OD), competencies of an OD Practitioner, ethical guidelines for OD practitioners. Process of Organizational Development: Overview of entering and contracting Diagnosing: meaning of diagnosing, comprehensive model for diagnosing organizational systems (organizational level, group level and individual level). Collecting and analyzing diagnostic information: methods of collecting diagnostic data (Questionnaire, Interviews, Observations, Unobtrusive measures). Feeding back diagnostic information: Determining the content of feedback, possible effects of feedback, characteristics of feedback process, survey feedback.

Unit 2: CHANGE MANAGEMENT

10 Hrs.

Introduction to Change Management: OD and Change, importance and nature of planned change; Theories of planned change- Action research model, Kurt Lewin's change model. Introducing change effectively: Basic steps, factors influencing change- resistance to change, overcoming resistance to change; empowering people to manage change, activities contributing to effective change management. Strategies for effecting change: Empirical-rational strategies, Normative - Re-educative strategies of changing, Power - Coercive strategies (meanings only).

Unit 3: OD INTERVENTIONS

14 Hrs.

Designing effective OD interventions: How to design effective interventions, Overview of OD interventions - Human Process interventions, Techno Structural interventions, HRM interventions and Strategic change interventions, Conditions for optimal success of OD

(a) Human Process Interventions

T-Groups, process consultation, Third-party intervention; Team building; Organisation confrontation meeting, Inter-group relation intervention: microcosm group; Large group intervention: open-systems method, and open-space method

(b) Techno structural interventions

Restructuring organization: Structural design: functional structures, divisional structure- product structure, geographic and market structure, metrics structure, network structure, boundary less organization.

Downsizing: Meaning and tactics- Workforce reduction, organisational redesign, system redesign.

Re-engineering; meaning and application stages.

Employee involvement- parallel structures, TQM and high involvement organizations;

Work Design approaches: Engineering approach, Motivational approach, Sociotechnical Systems Approach

(c) Human resource Management Interventions

Overview of Performance management interventions: Performance Management Model, Goal setting, Performance Appraisal process, Reward systems.

Developing and assisting members- career planning, workforce diversity dimensions and interventions, employee stress and wellness interventions

Unit 4: STRATEGIC CHANGE INTERVENTIONS, EVALUATION & INSTITUTIONALISATION

12 Hrs.

Strategic Change Interventions

Transformational Change: characteristics and differentiation with transactional change, culture change.

Continuous change: dynamic strategy making, self- designing organizations, learning organizations

Trans-organizational change, mergers and acquisitions, strategic alliance interventions, network interventions

Evaluating and institutionalizing organisation development: Behavioural outcomes for measuring OD interventions, Institutionalisation framework (Organisation characteristics, intervention characteristics, Institutionalisation process, indicators of institutionalisation.)

Unit 5: OD IN GLOBAL SETTINGS

08 Hrs.

Dimension/value, definition and customs for- Cultural Context, Power distance, Uncertainty avoidance, Achievement orientation, individualism

World-wide OD: Strategies and OD interventions (listing of OD); **Global social Change.**

Future of OD: The changing environment, Implications for OD's future, OD trends in the context of OD (economy, workforce, technology, organization), Implications for OD's future

BOOKS FOR REFERENCE:

1. Cummings and Worley (2007), Organization Development and Change ,Thomson- South western
2. Dunnette, M.D. (Ed.) (1976). Handbook of Industrial and Organizational Psychology. Chicago: Rand McNully.
3. French, W.L.; & Bell, C.H. Jr. (1980). Organizational Development. London, Prentice Hall.
4. Herbert, T.T. (1981). Dimensions of Organizational Behavior. London: MacMillan.
5. Khandwalla, P.N. (1988). Organizational effectiveness. In J. Pandey (Ed.) Psychology in India: The State-of-the Art (Vol.3, pp. 97-215). New Delhi: Sage.
6. Luthans, F. (1989). Organizational Behaviour. London: McGraw Hill.
7. Margulies, N.; & Raia, A.P. (1975). Organizational Development: Values, process and technology. New Delhi: Tata McGraw Hill,
8. McGill, M.E. (1977). Organizational Development for Operating Managers. AMACO (a division of American Management Association).
9. Pareek, U. &Rao, T.V. (1986). Designing and Managing Human Resources Systems. New Delhi: Oxford.
10. Rudrabasavaraj, M.N. (1977). Executive Development in India. New Delhi: Himalaya Publishing House.
11. Sharma, R.A. (1982). Organizational Theory and Behaviours. New Delhi: Tata McGraw Hill.

HR 6.4 COMPENSATION MANAGEMENT

LEARNING OBJECTIVE: The objective is to enable the students to understand the various aspects of Compensation Management

Unit 1: COMPENSATION MANAGEMENT

10 Hrs.

Compensation – Meaning & Definitions - objectives –nature, Types of compensation Conceptual frame work of compensation management, Compensation philosophies, Compensation approaches Basis for compensation fixation. Compensation practices in different industries. Compensation practices of multinational and global organizations.

Unit 2: WAGE AND SALARY ADMINISTRATION

16 Hrs.

Wage determination process and wage administration rules. Factors influencing wage and salary structure. Principles of wage and salary administration. Difference between salary and wages. Theories of wages – subsistence theory, wage fund theory, marginal productivity theory, bargaining theory. Criteria of wage fixation. Methods of wage determination in India

Unit 3: REWARDS AND INCENTIVES

14 Hrs.

Statutory Provisions governing Different Components of Reward systems. Classification of Rewards; Monetary & Non- Monetary Incentives. Incentive Payments and its Objectives. Individual incentive plans Vs Group incentive plans. Administering incentive plans. Guidelines for Effectives Incentive Plans;

Unit 4: MANAGING EMPLOYEE BENEFITS

10 Hrs.

Nature and types of benefits. Employee benefits programs- security benefits, retirement security benefits, health care benefits, time-off benefits. Fringe benefits - Features of Fringe Benefits; Fringe Benefits in India. Designing a Employee benefits package. Performance based pay systems. Employee benefits required by law. Discretionary major employee benefits

Unit 5: REGULATORY BODIES FOR COMPENSATION MANAGEMENT

06 Hrs.

Wage Boards – structure, scope and functions, Pay Commissions, Wage administration in India Wage policies in India.

BOOKS FOR REFERENCE:

1. Compensation & Reward Management, BD Singh, Excel Books
2. Compensation, Milkovich & Newman, TMH
3. Strategic Compensation, Joseph J. Martocchio, 3rd Edition, Pearson Education
4. Compensation Management in Knowledge based world, Richard I. Anderson, 10th edition, Pearson Education
5. Compensation Management, Er Soni Shyam Singh, Excel Books.
6. Richard Thrope & Gill Homen : Strategic Reward Systems - Prentice-Hall.
7. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
8. Michael Armstrong & Helen Murlis: Hand Book of Reward Management – Crust Publishing House.
9. Joseph. J. Martocchio: Strategic Compensation – A Human Resource Management Approach Prentice-Hall.
10. Edward. E. Lawler III: Rewarding Excellence (Pay Strategies for the New Economy) – Jossey -Bass.

BK 6.3 E-BANKING

LEARNING OBJECTIVES: Understanding of Core Banking, Understanding of Banking Channels and Payments, Practices on Banking Technology

Unit 1: INTRODUCTION TO E-BANKING

16 Hrs.

Meaning, definition, features, advantages, and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking. Electronic Payment System Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPSE-banking Business Models Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models

Unit 2: DATA MANAGEMENT

10 Hrs.

Induction of Techno Management Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools.

Unit 3: BANKING TECHNOLOGY

08 Hrs.

Technology in Banking Industry, Teleconferencing, Internet Banking, Digital Signature in Banking, MICR Facility for 'paper-based' clearing, Cheque Truncation

Unit 4: BANKING INNOVATIONS

12 Hrs.

Technological Changes in Indian Banking Industry, Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions(CBS), human resource development.

Unit 5: RECENT TRENDS

10 Hrs.

Dealing with Fraudulent transactions under CTS, Efficient customer service, smart quill computer pen, Institute for Development & Research in Banking & Technology (IDRBT).

BOOKS FOR REFERENCE:

1. IIBF "Technology in Banking Management" "3rd Edition. Macmillan Education
2. Balachandran S., Digital banking,
3. Narendra Kumar and Narendra Kumar, "What Do computers Do in banks", Banking Finance, p-5, May, 2005

BK 6.4 TREASURY AND FOREX MANAGEMENT

LEARNING OBJECTIVE: Understanding of treasury management system, Treasury operations and having brief knowledge about Risk analysis in banking sector.

Unit 1: INTRODUCTION TO TREASURY MANAGEMENT. 12 Hrs.

Concept & Evolution of Treasury [Including other important terminology in treasury:- Arbitrage; Bank Rate; Options; Capital Adequacy; Capital Fund; CRR; CDSL; Clearing House; DP; Hedging; LAF; OMOs; RTGS; Refinance; SLR; SWIFT; T-Bills; Tier-I & II Capital] , Objectives & Role of Treasury , Structure of Treasury & Functions of Treasurer, Scope & Functions of Treasury Management , Internal Treasury Control System, Role of Information Technology in Treasury Management [Negotiated Dealing System(NDS); Straight-Through-Processing(STP)]

Unit 2: TREASURY OPERATIONS. 12 Hrs.

Liquidity Management [Objectives-CRR-SLR-RTGS-CCIL] , Treasury Management in Commercial Banks [NPA & Capital Adequacy Norms (CRAR); Investment Policy Statement; Back office support & Accounting] ,FOREX Market Operations [International Financial System & FOREX Market; Instrument traded; Exchange Rate mechanism; Indian FOREX market; RBI & Exchange Market] , Risk Management in Market Operations [Gilt-edged Markets; Exchange Rate & Currency Risk; Interest Risk Management] , Impact of Treasury Operations [Structural & Statutory changes; Need for Regulation; Development in Markets] , Practical Problems on FOREX Valuation [FEDAI Guidelines & Valuation]

Unit 3: RISK ANALYSIS & CONTROL, INTEREST RATE RISK: 10 Hrs.

Investment /Trading Book, Value at Risk [VaR] , FOREX (Market) Risk , Risk Management in banks [RBI Guidelines] , Treasury & Asset-Liability Management(ALM) [Meaning & Objectives of ALM; Market Risk-Liquidity & Interest Risk; Role of Treasury in ALM; Use of Derivatives in ALM; Policy Environment]

Unit 4: REGULATORY, SUPERVISING & COMPLIANCE FRAMEWORK; 12 Hrs.

Ethics, Morals & Code of Conduct- The Dealing Room [General Principles from FIMMDA] ,RBI guidelines & Policy [Organizational set up; Industrial Sickness; NPAs in Scheduled Commercial banks] , Tax Environment in treasury [Corporate Taxation; Need for Tax Planning; Tax changes during 2004 to 2007 & at Present; Tax on Investments; Tax Compliance] , MIS for Treasury Operations [Current Monetary & Credit Policies; Fiscal & Budgetary Policies; Foreign Trade & Exchange Policies; Financial Market Trends; International Developments], Global framework in Treasury Operations.

Unit 5: FOREX IN INDIA; 10 Hrs.

Concept and Significance of Foreign Exchange in India, Functions of Foreign Exchange Department, Foreign Exchange Markets, Role of RBI, Exchange Control – Objectives and Methods of Exchange Control, Exchange Control in India, -FEMA

BOOKS FOR REFERENCE:

1. Prasanna Chandra, “Investment & Portfolio Management”, Tata McGraw Hill, 2012.
2. S Kevin, “Security Analysis & portfolio Management”, PHI Learning, 2015.
3. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing, 2012.
4. Fischer & Jordan, “Security Analysis and Portfolio Management”, PHI, 6th Edition

IS 6.3 CYBER LAW

LEARNING OBJECTIVE: To make student understand the importance of Cyber law, cyber space security and legal aspects of Cyber security.

Unit 1: INTRODUCTION

10 Hrs.

Cyber space: Definition, History of Cyber space, difference between Cyber space and physical space, Features of Cyber space, Advantages and Disadvantages of Cyber space

Cyber security: Definition, Need of cyber Security, Attributes of cyber Security, Authentication, Confidentiality, Integrity, Availability, Non-Repudiation.

Cyber Law: Definition, Introduction to Indian Cyber Law

Unit 2: INTRODUCTION TO CYBER CRIMES

15 Hrs.

Cyber Crime: Definition of Cyber Crime & Computer related Crimes, Crimes targeting Computers, History, Development and Reasons for Growth of Cyber Crimes, Differentiation between traditional crime and cybercrimes. Types of Cyber Crime:(a) Data Theft (b) Hacking (c) Spreading Virus & Worms (d) Phishing (e) Cyber Stalking / Bullying (f) Identity Theft & Impersonation (g) Credit card & Online Banking Frauds (h) Obscenity, Pornography & Child Pornography (i) Cyber Defamation, Defacement, (j) Illegal online selling & Gambling (k) Denial of Service Attacks (l) Cyber terrorism (m)Software Piracy & illegal downloading

Unit 3 SECURITY FOR CYBER SPACE:

08 Hrs.

Protecting Client Computers Communication channels and Webservers, Encryption, Decryption, Digital Signature, SSL Protocol, Firewalls, Cryptography methods, Virtual Private Networks.

Unit 4: LEGAL ASPECTS OF CYBER SPACE

15 Hrs.

Evolution of the IT Act, Necessity, Salient features of the IT Act, 2000, Impact on other related Acts (Amendments): (a) Amendments to Indian Penal Code. (b) Amendments to Indian Evidence Act. (c) Amendments to Bankers Book Evidence Act. (d) Amendments to Reserve Bank of India Act.

Cyber Space Jurisdiction (a) Jurisdiction issues under IT Act, 2000. (b) Traditional principals of Jurisdiction (c) Extra-terrestrial Jurisdiction (d) Case Laws on Cyber Space Jurisdiction

E – commerce and Laws in India (a) Digital / Electronic Signature in Indian Laws (b) E – Commerce; Issues and provisions in Indian Law (c) E – Governance; concept and practicality in India (d) E – **Taxation issues in Cyberspace** (e) E – Contracts and its validity in India (f) Cyber Tribunal & Appellate Tribunal (g) Cyber Regulations

Unit 5: INTELLECTUAL PROPERTY RIGHTS

08 Hrs.

Intellectual Property Rights, Domain Names and Trademark Disputes (a) Concept of Trademarks / in Internet Era (b) Cyber Squatting (c) Reverse Hijacking (d) Jurisdiction in Trademark Disputes (e) Copyright in the Digital Medium (f) Copyright in Computer Programmes (h) Concept of Patent Right

REFERENCE BOOKS:

1. Karnika Seth, Computers, Internet and New Technology Laws, Lexis Nexis Butterworths Wadhwa Nagpur, (2013).
2. Apar Gupta, Commentary on Information Technology Act, 2000, Lexis Nexis, (2015).
3. Verma S, K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, Delhi(2004)
4. Jonthan Rosenoer, Cyber Law, Springer, New York, (1997).
5. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011) □
6. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd. Jaipur (2003).
7. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, (2003).

IS 6.4 DBMS & SQL

(Database Management Systems and Sequential Query Language)

LEARNING OBJECTIVES: To familiarize students understand Database, Data modelling and Data language

Unit 1: INTRODUCTION TO DBMS

16 Hrs.

Database and Database Users, Characteristics of the Database Approach, Different people behind DBMS, Implications of Database Approach, Advantages of using DBMS, when not to use a DBMS. Database System Concepts and architecture: Data Models, Schemas, and Instances. DBMS Architecture and Data Independence., Database languages and interfaces. The database system Environment, Classification of DBMS.

Unit 2: DATA MODELLING USING THE ENTITY-RELATIONSHIP MODEL

10 Hrs.

High level conceptual Data Models for Database Design with an example., Entity types, Entity sets, attributes, and Keys, ER Model Concepts, Notation for ER Diagrams, Proper naming of Schema Constructs, Relationship types of degree higher than two.

Unit 3: FUNCTIONAL DEPENDENCIES AND NORMALIZATION FOR RELATIONAL DATABASE

10 Hrs.

Informal Design Guidelines for Relational schemas, Functional Dependencies, Normal Forms Based on Primary Keys., General Definitions of Second and Third Normal Forms Based on Primary Keys., General Definitions of Second and Third Normal Forms, Boyce-Codd Normal Form.

Unit 4: RELATIONAL DATABASE LANGUAGE

10 Hrs.

Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update.

Unit 5: DATA QUERY LANGUAGE

10 Hrs.

Where clause, Order by, Group by, DCL commands – Grant, Revoke, TCL Commands – Commit, Roll Back, Savepoint, Aggregate Functions, Relational Algebra.

LAB ACTIVITY:

1. The STUDENT detail databases have a table with the following attributes. The primary keys are underlined. STUDENT (regno: int, name: string, dob: date, marks: int)
 - Create the above table.
 - Remove the existing attributes from the table.
 - Change the date type of regno from integer to string.
 - Add a new attribute phoneno to the existing table.
 - Enter five tuples into the table.
 - Display all the tuples in student table.

2. A LIBRARY database has a table with the following attributes.

LIBRARY (bookid:int, title:string, author:string, publication:string, yearpub:int, price:real)

- Create the above table.
- Enter the five tuples into the table
- Display all the tuples in student table.
- Display the different publishers from the list.
- Arrange the tuples in the alphabetical order of the book titles.
- List the details of all the books whose price ranges between Rs. 100 and Rs. 300

3. The SALARY database of an organization has a table with the following attributes. EMPSALARY (empcod:int, empnamee:string, dob:date, department:string, salary:real)

- Create the above table.
- Enter the five tuples into the table
- Display all the number of employees working in each department.
- Find the sum of the salaries of all employees.
- Find the sum and average of the salaries of employees of a particular department.

BOOKS FOR REFERENCE:

1. Remez Elmasri and Shamkant B. Navathe, “Fundamentals of Database Systems”, 5th Edition, Pearson Education, 2007.
2. Abrahamsi. Silberschatz, Henry. F. Korth, S. Sudarshan, “Database System Concepts” 6th Edition, McGraw Hill, 2012.
3. C.J.Date, “Introduction to database systems”, Eight Edition, Addison Wesley, 2003.

IF 6.3 INTERNATIONAL AUDITING & ASSURANCE

LEARNING OBJECTIVE: This subject aims at imparting knowledge of International Auditing and Assurance.

Unit 1: AUDIT FRAMEWORK AND REGULATION 12 Hrs.

External audit engagements – Objective and Meaning, types of assurance engagement, Concepts of Accountability, Stewardship and Agency, Elements of an Assurance Engagement, Regulatory environment – external audit, Mechanism to control auditors, Statutory Regulations: Appointment, Rights, Removal and Resignation of Auditors, Limitations of external audit, Corporate Governance – Objective and meaning, Directors responsibilities, Role and structure of Audit Committee, Fundamental principles of Professional Ethics, Audit threats and Safeguards, Role of External and Internal audit, Factors to assess – Internal audit, Limitations of internal audit, Outsourcing – Advantage and Disadvantage of outsourcing internal audit function, Format and Content of Audit Review Reports

Unit 2: PLANNING AND RISK ASSESSMENT 10 Hrs.

Preconditions for Audit, Obtaining audit engagement, Engagement Letters - Contents, Quality Control Procedures, Overall objectives of the auditor and the need to conduct an audit, Components of audit risk, Concepts – Materiality and Performance Materiality, Materiality levels, Procedures to obtain initial understanding, Analytical procedures in planning, Compute and interpret key ratios used in analytical procedures, Effect of fraud and misstatements on the Audit Strategy, Responsibilities of internal and external auditors for the prevention and detection of fraud and error, Audit Planning – need and importance, Contents of the overall Audit Strategy and Audit Plan, Difference between an interim and final audit, Audit Documentation – Need, importance and contents, safe custody and retention of Working Papers

Unit 3: INTERNAL CONTROL 12 Hrs.

Five components of Internal Control, How auditors record internal control systems, Evaluate internal control components including limitations and deficiencies, computer systems controls, Describe control objectives, control procedures, activities, and tests of control in relation to:
i) The sales system; ii) The purchases system iii) The payroll system iv) The inventory system v) The cash system vi) Non-current assets
Requirements and methods of how reporting significant deficiencies in internal control are provided to management

Unit 4: AUDIT EVIDENCE 12 Hrs.

Assertions contained in the financial statements, audit procedures to obtain audit evidence, quality & quantity of audit evidence, problems associated with the audit and review of accounting estimates, control environment of smaller entities, Audit sampling – meaning and need, differences between statistical and non-statistical sampling – Examples and usage, Audit of specific items – Receivables, inventories, payables and accruals, bank and cash, tangible assets, intangible assets, non-current liabilities, provisions, and contingencies, Share capital, reserves and directors' emoluments, Computer-assisted audit techniques – Meaning and examples, Work of others – extent of reliance, extent to which reference to the work of others can be made in the independent auditor's report, Audit techniques to not-for profit organisation.

Unit 5: REVIEW AND REPORTING 10 Hrs.

Subsequent events – Purpose, Indicators and Responsibilities and procedures to be undertaken, Going Concern – Definition and importance, Responsibilities of auditors and management regarding going concern, Written representations – Purpose, Procedure and Reliability, Circumstances when written representation can be obtained, Audit finalisation and review – Procedures and sufficiency of evidence, Dealing with Uncorrected Statements.

BOOKS FOR REFERENCE:

- 1 Audit & Assurance INT (ACCA) ISDC Becker Publishing
- 2 Audit & Assurance INT (ACCA) BPP Publishing
- 3 Audit & Assurance INT (ACCA) Kaplan Publishing
- 4 Auditing and Assurance for CA IPCC by Sanjib Kumar Basu
- 5 BN Tandon, Practical Auditing, Sultan Chand
- 6 Dr.Nanje Gowda, Principles of Auditing, VBH
- 7 Dr. Alice Mani: Principles & Practices of Auditing, SBH.
- 8 K. Venkataramana, Principles And Practice Of Auditing, SHBP.
- 9 MS Ramaswamy, Principles and Practice of Auditing.
- 10 DinakarPagare, Practice of Auditing, Sultan Chand
- 11 Kamal Gupta, Practical Auditing, TMH

IF 6.4 STRATEGIC BUSINESS REPORTING

Objective: The students will be able to understand and analyse the IFRS based financial statements and its reporting practices.

Unit 1: CONCEPTUAL FRAMEWORK OF FINANCIAL REPORTING 10 Hrs.

First time adoption of new accounting standards (IFRS), Revision of the Conceptual Framework, The IASB's Principles of Disclosure Initiative, Materiality in the context of financial reporting, Elements of Financial Statements

Unit 2: THE FINANCIAL REPORTING FRAMEWORK 10 Hrs.

The strengths and weaknesses of the accounting framework, qualitative characteristics of useful financial information, recognition, de-recognition and measurement of Elements of Financial Statements.

Unit 3: REPORTING THE FINANCIAL PERFORMANCE 16 Hrs.

Revenue (IFRS 15), Property, Plant and Equipment (IAS 16), Leases (IFRS 16), Employee benefits (IAS 19), Income taxes (IAS 12), Provisions, contingencies Liabilities and Assets (IAS 37), Share-based payment (IFRS 2), Fair Value Measurement (IFRS 13), Reporting requirements of small and medium-sized entities (SMEs). (Simple Problems)

Unit 4: FINANCIAL STATEMENTS OF GROUPS OF ENTITIES 06 Hrs.

Group accounting including statements of cash flows (IAS 7), joint arrangements (IFRS 11), Changes in group structures (IFRS 10). (Problems)

Unit 5: INTERPRET FINANCIAL STATEMENTS FOR DIFFERENT STAKEHOLDERS 14 Hrs.

Detailed discussion on the Contents of Annual Report, indicators of financial and nonfinancial performance including earnings per share and additional performance measures, Nature and extent of reportable segments, Disclosure of segment information, Management Discussion and Analysis, sustainability reporting.

BOOKS FOR REFERENCES:

1. IFRS for India, Dr. A. L. Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. IFRS explained – A guide to International financial reporting standards by BPP learning Media
4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
7. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.
8. A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.
9. Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons

6.7 PRACTICALS ON SKILL DEVELOPMENT

Unit 1: INCOME TAX – II

- Compute Taxable business Income of a Proprietary concern in your vicinity, with imaginary figures.
- Compute Taxable Income and Tax Liability of any professional (Doctor or Advocate or Chartered Accountant etc.,) with imaginary data
- State the provisions for exemptions from capital gains under sections 54, 54B, 54D, 54EC and 54F.
- Ascertain the ‘income from other sources’ with at least ten items of your family / relative / friend.
- Identify the various deductions eligible to be claimed by an ‘income-earning member’ and calculate the amount of deduction under section 80.
- Compute the Tax Liability of at least 3 categories of individuals in your family / circle.

Unit 2: INDIAN ACCOUNTING STANDARDS AND IFRS

- Explain the structure and functions of Indian Accounting Standards Board
- Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
- List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
- Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
- State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.
- Demonstrate the calculation of Minority Interest with imaginary figures.

UNIT 3: ELECTIVE PAPER 6.3 (FROM FIRST ELECTIVE GROUP)

UNIT 4: ELECTIVE PAPER 6.4 (FROM FIRST ELECTIVE GROUP)

UNIT 5: ELECTIVE PAPER 6.3 (FROM SECOND ELECTIVE GROUP)

UNIT 6: ELECTIVE PAPER 6.4 (FROM SECOND ELECTIVE GROUP)

NOTE:

3. Units 1 and 2 will be covered in the University Examination, and Units 3 to 6 will be covered in Internal Assessment.
4. In case of all elective papers, the Faculty teaching ‘Practicals on Skill Development’ shall design and administer any five practical application oriented exercises from each subject and evaluate the same as part of Internal Assessment.