



## **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:**

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

**ii) For Practical Subjects Examinations:**

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

**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
<b>Total Credits</b>								<b>17</b>

\* 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
<b>Total Credits</b>								<b>17</b>

\* 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
<b>Total Credits</b>								<b>17</b>

\* 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
<b>Total Credits</b>								<b>17</b>

\* 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
<b>Total Credits</b>								<b>26</b>

\* 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
<b>Total Credits</b>								<b>26</b>

\* 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	Financial 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.

## **: 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

## **: 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

## **: 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



## **: 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.

## **: 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.

## **: 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.

## **: 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.

## **: 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

## **: 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 ‘ $n^{\text{th}}$ ’ term of AP and Sum to ‘ $n^{\text{th}}$ ’ term of AP. Insertion of Arithmetic Mean, Geometric Progression – Finding the ‘ $n^{\text{th}}$ ’ term of GP and sum to ‘ $n^{\text{th}}$ ’ 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

## **: 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)

# 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.



# 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.

## **: 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

# 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

# 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.

## **: 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.

## **: 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.

# 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.



## **: 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

# 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.

## **: 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.

# 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 Centers 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 Relations, Himalaya Publishing House, Mumbai.
7. Pant, S.C., Indian Labour Problems, Chaitanya Publishing House, Allahabad.
8. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut.
9. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Publishing Agra.
10. 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: FINANCIAL PERFORMANCE MANAGEMENT**

**OBJECTIVE:** The objective is to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning decision making. Performance evaluation, and control

### **Unit 1: SPECIALIST COST AND MANAGEMENT ACCOUNTING TECHNIQUES 12 Hrs.**

Activity based costing, Target costing, Life Cycle costing, Throughput accounting, Environmental accounting

### **Unit 2: DECISION MAKING TECHNIQUES 12 Hrs.**

Relevant cost analysis, Cost volume Profit analysis, Limiting factors pricing decisions, make –or-buy and other short term decisions, Dealing with risk and uncertainty in decision making

### **Unit 3: BUDGETING AND CONTROL 10 Hrs.**

Budgetary system and types of budget – Quantitative analysis in budgeting Standard Costing – Material mix and yield variances-sales mix and quantity variances – Planning and operational variances.

### **Unit 4: PERFORMANCE MEASUREMENT AND CONTROL 12 Hrs.**

Performance management information systems, sources of management Information, Management reports, Performance analysis in private sector organizations and the public sector, External considerations and behavioral aspects.

### **SKILL DEVELOPMENT**

- Illustrate application of modern techniques of costing in industrial setting.
- Appreciate the problems surrounding scarce resource, Pricing and make-or-Buy decisions and how this relates to the assessment of performance
- Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this
- Appreciate the importance of both financial and non-financial performance measures in management and the difficulties in assessing performance in divisionalized business.

### **BOOKS FOR REFERENCE**

1. Performance Management System – R K Sahu
2. Performance Management: Toward Organizational Excellence by T V Rao
3. Performance Management: It's about Performing –Not just appraising by prem Chandha
4. Audit & Assurance INT (ACCA) ISDC Becker Publishing
5. Audit & Assurance INT (ACCA) BPP Publishing
6. Audit & Assurance INT (ACCA) Kaplan Publishing

## **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.

## **: 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

## **: 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 rules 1965-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, 3<sup>rd</sup> 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., 6<sup>th</sup> Edition.
9. Reily and Brown (2007); “Investment Analysis and Portfolio Management”, Thomson South Western, 8<sup>th</sup> 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, 2<sup>nd</sup> 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" 3<sup>rd</sup> 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.