



B.S. Abdur Rahman

Crescent

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2021
Curriculum and Syllabi
(Amendments updated upto February 2022)*

B.Com. (General)



**REGULATIONS 2021
CURRICULUM AND SYLLABI
(Amendments updated upto February 2022)**

B.COM. (GENERAL)

VISION AND MISSION OF THE INSTITUTION

VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavours to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process

PROGRAMME EDUCATIONAL OBJECTIVES:

PEO 1: Provide a very conducive environment that holistically engages students through an all- encompassing knowledge impartation.

PEO 2: Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.

PEO 3: Construct a sound theoretical footing.

PEO 4: Acquainting students with recent market practices.

PEO 5: Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities.

PEO 6: Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

PROGRAMME OUTCOMES (PO):

On successful completion of the programme, the graduates will be able to:

PO 1: Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

PO 2: Use appropriate knowledge and skills to identify, formulate, analyse and solve complex problems in order to reach substantiated conclusions; able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

PO 3: Conduct investigations of complex problems by methods that include appropriate experiments, analysis, and interpretation of data and synthesis of information in order to reach valid conclusions. Search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic; identify the developments in various branches of Commerce and Business.

PO 4: Design solutions for complex, open-ended problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; ability to examine the results and apply them to various problems appearing indifferent branches of Commerce and Business.

PO 5: Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modelling to complex activities with an understanding of the limitations; Capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

PO 6: Work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.

PO 7: Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the

ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

PO 8: Understanding the roles and responsibilities of the professional in society, especially the primary role of protection of the public and the public interest.

PO 9: Analyse social and environmental aspects of activities. Such ability includes an understanding of the interactions that Commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

PO 10: Apply professional ethics, accountability, and equity. Able to ascertain unethical behaviour, falsification, and manipulation of information: To manage self and various social systems.

PO 11: Incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations. Capable to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

PO 12: Motivate learners for lifelong learning abilities such as information-handling, entrepreneurial skills, self-esteem, decision-making, problem-solving, self-management, empathy, tolerance of others, creativity, a sense of humour, flexibility, adaptability, versatility, critical judgment, thinking, planning, practical skills, learning-to-learn, discussing and communicating, create values for life and build their character for lifetime.

PROGRAMME SPECIFIC OUTCOMES:

PSO 1: To give comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking.

PSO 2: To help the students build a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.

PSO 3: To equip the students with a world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world and providing an extreme and rigorous base for teaching, research, and allied business administrations.

PSO 4: To develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business, enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient.

REGULATIONS - 2021**B.A. / BBA/ B.Com. / BCA / B.Sc. DEGREE PROGRAMMES*****(Under Choice Based Credit System)*****1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION**2.1 UG Programmes Offered**

Degree	Mode of Study
B.A.	Fulltime
BBA	
B.Com.	
BCA	
B.Sc.	

2.2 Eligibility Criteria

Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects
4	BBA (Financial Services)	10+2 (Higher Secondary)
5	BBA (General)	
6	B.Com. (General)	10+2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology / Commerce / Statistics as subjects.
7	B.Com. (Accounts and Finance)	
8	B.Com. (Hons.)	
9	B.A. English (Hons.)	10 +2 (Higher Secondary)
10	B.A. Islamic Studies	
11	B.A. Public Policy	

2.4 The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in adherence to the guidelines of regulatory / statutory authorities from time to time.

3.0 STREAMS / SPECIALISATION OF STUDY

The following are the details of specialization / streams offered in various programmes:

S.No.	Program	Streams / Specialisation of Study
1.	BCA	i. Cloud Technology and Information Security ii. Mobile Applications and Information Security iii. Data Science iv. Multimedia and Web Application Development
2.	B.Sc.	i. Computer Science ii. Biotechnology
3.	BBA	i. General ii. Financial Services
4.	B.Com.	i. General ii. Honours iii. Accounts and Finance
5.	B.A.	i. English (Honours) ii. Islamic Studies iii. Public Policy

4.0 STRUCTURE OF THE PROGRAMME

4.1 The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)
- Value added courses
- Mandatory courses (MC)

- Generic Elective Courses (GEC)
- Discipline Specific Elective (DSE)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

4.1.1 Personality and Character Development

All students shall enroll, on admission, in any of the following personality and character development programmes:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

4.1.2 Online Courses for Credit Transfer

Students are permitted to undergo department approved online courses under SWAYAM up to 10% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

4.1.3 Value Added Courses

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of classes and the course faculty shall be sent to Dean, Academic Affairs for approval. The students may also undergo the valued

added course offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

4.1.4 Industry Internship

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training.

In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

4.1.5 Industrial Visit

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

4.2 Each course is normally assigned certain number of credits:

- one credit per lecture period per week
- one credit per tutorial period per week
- one credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- one credit for two periods of seminar / project work per week
- one credit for two weeks of industrial training or 80 hours per semester.

4.3 Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.

4.4 For successful completion of the programme, a student must earn a minimum total credit specified in the curriculum of the respective programme of study.

4.5 The medium of instruction, examinations and project report shall

be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

5.0 DURATION OF THE PROGRAMME

5.1 A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.

5.2 Each semester shall consist of a minimum of 90 working days including the days of examinations.

5.3 The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

6.0 REGISTRATION AND ENROLLMENT

6.1 The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.

6.2 A student can enroll for a maximum of 32 credits during a semester including Redo / Predo Courses.

6.3 Change of Course

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

6.4 Withdrawal from a Course

A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

7.0 BREAK OF STUDY FROM PROGRAMME

7.1 A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to

lack of attendance

7.1.3 Debarred due to any act of indiscipline.

7.2 The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

7.3 A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

7.4 During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

8.0 CLASS ADVISOR AND FACULTY ADVISOR

8.1 Class Advisor

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

8.2 Faculty Advisor

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

9.0 COURSE COMMITTEE

9.1 Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department /

Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

10.0 CLASS COMMITTEE

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the Head of the Department.

10.1 The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

10.2 The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action.

10.3 During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi, etc.

10.4 The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The

grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall normally have a total of three assessments during a semester as given below:

Assessments	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Examination	Full course	3 hours	50%

11.2 Theory Course

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.3 Laboratory Course

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

11.4 Laboratory integrated theory courses

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical components. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

11.5 The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.6 Industry Internship

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

11.7 Project Work

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School shall carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

11.8 Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

11.9 For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory

component. There shall be no arrear or improvement examination for lab components.

12.0 SUBSTITUTE EXAMINATIONS

12.1 A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

12.2 A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

13.1 A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.

13.2 The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.

13.3 If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to

participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.

- 13.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 13.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.
- 13.7** If a student with “U” grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

14.0 REDO COURSES

- 14.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned

department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.

- 14.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

- 15.1** All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	-
I	-

"W" - denotes withdrawal from the course.

"I" - denotes inadequate attendance in the course and prevention

from appearance of semester end examination

"U" - denotes unsuccessful performance in the course.

- 15.2** A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

- 15.3** Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department /

Dean of the School. The Controller of Examination shall further approve and declare the results.

15.4 Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

15.5 After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

If C_i is the number of credits assigned for the i^{th} course and GP_i is the Grade Point in the i^{th} course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from the first semester.

"I" and "W" grades are excluded for calculating GPA.

"U", "I" and "W" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

- 15.6** After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained “U” or “I” grade in any course during his/her study.
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause 7.1.1)

15.6.3 The students who do not satisfy clause 15.6.1 and clause 15.6.2 shall be classified as second class.

15.6.4 The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

16.0 SUPPLEMENTARY EXAMINATION

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

17.0 DISCIPLINE

17.1 Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

17.2 Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action. This committee shall also address the grievances related to the conduct of online classes.

18.0 ELIGIBILITY FOR THE AWARD OF DEGREE

18.1 A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled professional development activity.
- iii) No dues to the Institution, Library, Hostel, etc.
- iv) No disciplinary action pending against him/her.

18.2 The award of the degree must have been approved by the Institution.

19.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND
TECHNOLOGY**

B.COM GENERAL

CURRICULUM & SYLLABI, REGULATIONS 2021

SEMESTER I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AEC	END 1183	General English – I	3	0	0	3
2	AEC	LND 1181/	General Tamil - I/	2	1	0	3
		LND 1182/	German - I /	2	1	0	3
		LND 1183/	Arabic Language /	3	0	0	3
		LND 1185	Hindi – I	2	1	0	3
3	CC	COD 1101	Financial Accounting	4	1	0	5
4	CC	COD 1102	Business Organisation and Management	3	1	0	4
5	MC	COD 1103	Environmental Studies	3	1	0	4
6	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
7	AEC	COD 1105	Introduction to Indian Constitution ^{\$}	1	0	0	1
Credits							22

SEMESTER II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	AEC	END 1283	General English – II	3	0	0	3
		LND 1281/	General Tamil - II/	2	1	0	3
		LND 1282/	German - II /	2	1	0	3
2	AEC	LND 1283/	Modern Communicative Arabic /	3	0	0	3
		LND 1285	Hindi - II	2	1	0	3
3	CC	COD 1201	Advanced Financial Accounting	4	1	0	5
4	CC	COD 1202	Business Law	3	1	0	4
5	CC	COD 1203	Business Economics	3	1	0	4
6	AEC	COD 1204	Public Speaking and Presentation Skills ^{\$}	1	0	0	1
Credits							20

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2101	Corporate Accounting	4	1	0	5
2	CC	COD 2102	Corporate Law	3	1	0	4
3	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
4	DSE		Discipline Specific Elective - I	3	1	0	4
5	SEC		Skill Enhancement Elective Course - I	3	1	0	4
6	AEC	GED 2102	Aptitude and Interpersonal Skills	0	0	2	1
7	AEC	COD 2104	Book Review ^{\$}	1	0	0	1
Credits							23

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2201	Cost Accounting	4	1	0	5
2	CC	COD 2202	Financial Management	3	1	0	4
3	CC	COD 2203	Entrepreneurship Development	3	1	0	4
4	DSE		Discipline Specific Elective - II	3	1	0	4
5	SEC		Skill Enhancement Elective Course - II	3	1	0	4
6	AEC	GED 2204	Aptitude and Workplace Skills	0	0	2	1
7	AEC	COD 2204	Blog Writing ^{\$}	1	0	0	1
Credits							23

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3101	Management Accounting	4	1	0	5
2	CC	COD 3102	Goods and Services Tax	3	1	0	4
3	DSE		Discipline Specific Elective- III	3	1	0	4
4	SEC		Skill Enhancement Elective Course - III	3	1	0	4
5	GEC		Generic Elective – I	3	1	0	4
6	AEC	COD 3103	National Service Scheme ^{\$}	1	1	0	2
7	AEC	COD 3104	Case Study Analysis ^{\$}	1	0	0	1
8	PROJ	COD 3105	Summer Internship **	0	0	0	2
Credits							26

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3201	Income Tax Law and Practice	4	1	0	5
2	DSE		Discipline Specific Elective- IV	3	1	0	4
3	SEC		Skill Enhancement Elective Course - IV	3	1	0	4
4	GEC		Generic Elective – II	3	1	0	4
5	AEC	COD 3202	Business Analytics using Python	0	0	4	2
6	AEC	COD 3203	Current Business Affairs ^{\$}	1	0	0	1
7	PROJ	COD 3204	Project Work	0	0	12	6
Credits							26

Total Credits: 140

** Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

^{\$} The course shall have two components of evaluation: a) Continuous Assessment of 60 marks, comprising of assignments/class activities/field trip etc., b) Semester end examination of 40 marks.

List of Discipline Specific Elective Courses

Discipline Specific Elective - I (Semester - III)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 01	Marketing Management	3	1	0	4
2	DSE	CODX 02	Corporate Governance	3	1	0	4
3	DSE	CODX 03	Financial Statement Analysis and Reporting	3	1	0	4

Discipline Specific Elective - II (Semester - IV)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 11	Human Resource Management	3	1	0	4
2	DSE	CODX 12	Business Incubation	3	1	0	4
3	DSE	CODX 13	Personal Finance and Planning	3	1	0	4

Discipline Specific Elective - III (Semester - V)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 21	Organisational Behaviour	3	1	0	4
2	DSE	CODX 22	Industrial Relations and Labour Laws	3	1	0	4
3	DSE	CODX 23	Consumer Affairs	3	1	0	4

Discipline Specific Elective - IV (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 31	Business Ethics and Human Values	3	1	0	4
2	DSE	CODX 32	E- Business	3	1	0	4
3	DSE	CODX 33	Tax Planning and Management	3	1	0	4

List of Skill Enhancement Elective Courses

Skill Enhancement Elective Course - I (Semester - III)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 41	Auditing	3	1	0	4
2	SEC	CODX 42	Business Tax Procedures and Management	3	1	0	4
3	SEC	CODX 43	Leadership and Team Development	3	1	0	4

Skill Enhancement Elective Course - II (Semester - IV)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 51	Business Research Methods	3	1	0	4
2	SEC	CODX 52	Indian Economy	3	1	0	4
3	SEC	CODX 53	Mind Management	3	1	0	4

Skill Enhancement Elective Course - III (Semester - V)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 61	Banking and Insurance	3	1	0	4
2	SEC	CODX 62	Event Management	3	1	0	4
3	SEC	CODX 63	Good Governance	3	1	0	4

Skill Enhancement Elective Course - IV (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 71	Project Management	3	1	0	4
2	SEC	CODX 72	Stock Market Operations	3	1	0	4
3	SEC	CODX 73	New Venture Planning and Development	3	1	0	4

List of Generic Elective Courses**Generic Elective - I (Semester - V)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	GEC	CODX 81	Public Administration and Business	3	1	0	4
2	GEC	CODX 82	Rural Development	3	1	0	4
3	GEC	CODX 83	People Management	3	1	0	4

Generic Elective - II (Semester - VI)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	GEC	CODX 91	Sustainable Development	3	1	0	4
2	GEC	CODX 92	Rural Marketing	3	1	0	4
3	GEC	CODX 93	Risk Management	3	1	0	4

SEMESTER – I

END 1183	GENERAL ENGLISH - I	L	T	P	C
SDG: 4		3	0	0	3

COURSE OBJECTIVES:

COB1: To enable students to read, comprehend and appreciate the value of literature to life

COB2: To help them acquire language skills through Literature

COB3: To develop LSRW skills through practice in variety of contexts

COB4: To improve their vocabulary and correct English usage

MODULE I 9

Poetry: No Man is an Island – John Donne;

O Captain! My Captain! –Walt Whitman

Speaking: Introducing oneself and Introducing each other

Writing: Hints Development

Language: Articles, Adjectives & Adverbs (comparisons), Punctuation

Vocabulary: Homophones and homographs

MODULE II 9

Prose: “Spoken English and Broken English” – G.B.Shaw

Listening: Listening for gist (general meaning)

The Speech that made Obama President. (6.12 minutes)

Speaking: Conversations - formal and semi-formal contexts

Writing: Jumbled sentences

Language: Pronouns and Linking words, Conjunctions

Vocabulary: Register – Formal, semi-formal and Informal

MODULE III 9

Short story: “The Cherry Tree” - Ruskin Bond

Speaking: Asking questions (about companies. Products, Jobs)

Creative Writing: Open ended stories

Language: Question Forms – ‘Wh’ & Yes/No

Vocabulary: Prefixes and Suffixes, negative prefixes

MODULE IV 9

Short story: “The Last Leaf” - O. Henry

Speaking: Role play (Telephone call to a supplier, enquiry about products)

Writing: Letter of Enquiry, Replies to Enquiry

Language: Tenses

Vocabulary: Synonyms and Antonyms

MODULE V

9

Prose: "Voluntary Poverty" – Mahatma Gandhi

Listening: Listening for specific information - You must follow if you want success by SundarPichai. (8.42 minutes)

Speaking: Giving the summary of an article (from newspapers)

Writing: Order Letter, Complaint Letter

Language: Subject -Verb Agreement

Vocabulary: Business Vocabulary (marketing, air travel)

L – 45; Total Hours – 45

REFERENCES:

1. Guy Brook-Hart, Business Benchmark Upper- Intermediate Student's Book, CUP, 2006
2. Sriraman.T, Macmillan College Prose, Laksmi Publications, 2015
3. Whitby, Norman, Business Benchmark: Pre-intermediate to Intermediate, 2nd Edition, CUP, 2014.
4. Swan.M, Practical English Usage, OUP, 2005.
5. <https://www.thehindu.com/opinion/open-page/it-has-done-more-harm-than-good/article5129459.ece>
6. <https://www.youtube.com/watch?v=OFPwDe22CoY>
7. https://www.youtube.com/watch?v=iAls_g_orac8

COURSE OUTCOMES:

CO1: Respond to literary texts efficiently

CO2: Appreciate and critically analyse literary texts

CO3: Display effective LSRW skills in academic and professional contexts

CO4: Demonstrate a range of appropriate vocabulary in a variety of situations

CO5: Communicate effectively using grammatically correct language

Board of Studies (BoS):

13thBoS of the Department of English held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13
CO1													M
CO2													M
CO3						M	H						
CO4						L	M						
CO5						M	H						

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course helps the students to read, comprehend and appreciate the value of literature to life. It also helps them to enrich LSRW skills in academic and professional contexts.

LND 1181 SDG 16	பொதுத் தமிழ் - I GENERAL TAMIL - I	L 2	T 1	P 0	C 3
நோக்கங்கள் <ul style="list-style-type: none"> சமூக மாற்றச் சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல் இருபதாம் நூற்றாண்டு மரபுக் கவிதைகளை அறிமுகம் செய்தல் புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களை நயம் பாராட்டுதல் புதுக்கவிதை மற்றும் சிறுகதையின் தோற்றம் வளர்ச்சி குறித்து எடுத்துரைத்தல் சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் கவிதை மற்றும் சிறுகதை எழுத மாணவர்களை ஊக்கப்படுத்துதல் 					
அலகு I		இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள்			8
கவிமணி தேசிய விநாயகம் பிள்ளை - உடல் நலம் பேணல், பாரதியார் - செந்தமிழ் நாடு, பாரதிதாசன் - நீங்களே சொல்லுங்கள், கண்ணதாசன் - குடும்பம் ஒரு கதம்பம்.					
அலகு II		புதுக்கவிதைகள்			8
இன்குலாப் - போராட்டம், அப்துல் ரகுமான் - மண், வைரமுத்து - விதைச் சோளம், நா.காமராசன் - அலிகள், ஆண்டாள் பிரியதர்சினி - தொலைந்து போனது, மு.மேத்தா - தேசப்பிதாவுக்கு ஒரு தெருப்பாடகனின் அஞ்சலி, ஹைக்கூ கவிதைகள்.					
அலகு III		சிறுகதைகள்			8
ஜெயகாந்தன் - நந்தவனத்தில் ஓர் ஆண்டி, கி.இராஜநாராயணன் - கதவு, சு.சமுத்திரம் - ஏழை-ஆப்பிள்-நட்சத்திரம், மாதவிக்குட்டி - நெய்ப்பாயாசம், தி.ஜானகிராமன் - முள்முடி.					
அலகு IV		மொழிப்பயிற்சி			7
கலைச்சொல்லாக்கம், பிழைத்திருத்தம் (ஒருமை, ல-ள-ழகர, ர-ற-கர, ண-ந-னகர வேறுபாடுகள்), அபற்சொற்களைதல்.					
அலகு V		இலக்கிய வரலாறு			7
பாடந்தழுவியது (இருபதாம் நூற்றாண்டு மரபுக் கவிதைகள், புதுக் கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும்)					
அலகு VI		படைப்பிலக்கியம்			7
கவிதை எழுதுதல், சிறுகதை வரைதல்					
L – 45 ; T – 15 ; TOTAL HOURS – 45					
குறிப்புகள் <ol style="list-style-type: none"> பொதுத் தமிழ் - செய்யுள் திரட்டு - தமிழ்த் துறை வெளியீடு தமிழ் இலக்கிய வரலாறு - சோம. இளவரசு சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்) 					
வெளிப்பாடு <ul style="list-style-type: none"> மாணவர்கள் சமூக மாற்றச் சிந்தனைகளை அறிந்து கொள்வர் இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் குறித்த அறிவினைப் பெறுவர். சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர் இருபதாம் நூற்றாண்டு தமிழ் இலக்கியத்தின் வரலாறு, வளர்ச்சி, பாடுபொருள் ஆகியவற்றை உணர்ந்து கொள்வர். இருபதாம் நூற்றாண்டு தமிழ் இலக்கியப் படைப்பாளர்களைப் பற்றி அறிந்து கொள்வர். புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர் 					

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1							M	M	M	M		M				
CO2							L	L	L	M		M				
CO3							L	M	L	L		L				
CO4							L	L	M	L		L				
CO5							L	L	L	L		L				
CO6							M	M	M	M		L				

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

This Course make the students to understand the importance of Strengthening relevant national institutions, including through international cooperation, for building capacity at all levels, particularly in developing countries, to prevent violence and combat terrorism and crime through the Quranic, Vedic and Biblical literature.

LND 1182	GERMAN – I	L	T	P	C
SDG: 4		2	1	0	3

COURSE OBJECTIVES:

COB1: To improve the proficiency of students in German language.

COB2: To create awareness of using vocabulary among students.

COB3: To expose them to correct grammatical forms of the language.

COB4: To empower them for successful communication in the society.

COB5: To understand matters which are of daily usage

COB6: To understand them for describe the people need and their requirements.

MODULE I	GUTEN TAG!	7
-----------------	-------------------	----------

Learn alphabet, introduction to German -greetings, identifying countries and their capital cities and languages, introducing oneself, read and write Cardinal numbers till 100, Read and write telephone numbers and e-mail addresses. Grammar - question words, sentence structure and formation, Regular verbs - Conjugation and personal pronouns.

MODULE II	FREUNDE, KOLLEGEN UND ICH	7
------------------	----------------------------------	----------

Introducing Others and Family Members, To speak about hobbies, jobs, learn Cardinal numbers from 101, Days, Months, Seasons, Colours, Day Timings, directions; Vocabulary: related to the topic; Grammar: Definite Articles, Irregular Verbs & Conjugations, Auxiliary verbs, ja/nein Fragen und Antworten, Nouns singular/plural.

MODULE III	IN DER STADT	8
-------------------	---------------------	----------

To know places, buildings, know transport systems, understand international words, Shopping, talk to sales person while purchasing goods, return faulty goods at a shop, asking someone to repeat something, read and write Ordinal numbers till 100,; Vocabulary: related to the topic; Grammar: Indefinite articles, Negotiation, Imperative - Sie form.

MODULE IV	GUTEN APPETIT!	8
------------------	-----------------------	----------

To speak about food, Daily routine, Going to the market – asking prices, filling up simple forms; Vocabulary: related to the topic; Grammar: Verb position, Simple Present Tense with regular and irregular verbs

MODULE V TAG FÜR TAG 7

To learn time related expressions and asking Time , speak about family, ask excuse; Vocabulary: related to the topic; Simple Conversation skills (pertaining chiefly to simple dialogues in everyday situations), Grammar: Preposition – am, im, um, von bis, Modal verbs, Present perfect Tense with regular and irregular verbs

MODULE VI ZEIT MIT FREUNDEN 8

To speak about birthdays, understand and write an invitation, converse in the restaurant and Pay; Vocabulary: related to the topic; Simple Text -Translation and Reading Comprehension Practice German Into English Vice versa: Grammar: Accusative personal pronouns, Possessive Pronomen, Verbs and prepositions, Gern - word Usage in Sentence formation.

L – 30; T – 15; Total Hours – 45

TEXT BOOKS:

1. Stefanie Dengler, "Netzwerk A1.1", Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2015.

PRACTICE BOOK:

1. Johannes Gerbes, "Fit fürs Goethe-Zertifikat A1", Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2010

REFERENCES:

1. Paul Rusch, "Einfach Grammatik", Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2012.
2. Hermann Funk, "studio d A1", Goyal Publishers & Distributors Pvt. Ltd., Delhi, 2009. 15OH78 GERMAN LANGUAGE

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Show their proficiency in German Language.

CO2: Use appropriate vocabulary in real life contexts.

CO3: Use appropriate grammatical forms while communicating with people.

CO4: Effectively use the language in social and academic contexts.

CO5: Comprehend matters which are of daily usage

CO6: Communicate as per people's need and requirement.

Board of Studies (BoS):

14thBoS of the Department of Commerce
held on 22.04.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	H		H	H	H	M	H	M	H				
CO2				H		H	H	H	H	H		H				
CO3				H		H	H	H	H	H		H				
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course substantially improves the relevant skills which develop the confidence in young people, including technical and vocational skills, help for employment, decent work and entrepreneurship.

LND 1183	ARABIC LANGUAGE	L	T	P	C
SDG 4		3	0	0	3

COURSE OBJECTIVES:

The course aims to teach:

COB1: Arabic alphabets, reading and writing and pronunciation.

COB2: Listening and writing of words related to market, doctor, parts of body, dining.

COB3: Arabic simple sentences using names of animals, birds, singular and plural.

COB4: Listening and writing of Countries' names, singular, dual and plural.

COB5: Arabic sentences using verbs, tenses and numbers.

MODULE I	INTRODUCTION TO ARABIC READING AND WRITING	9
-----------------	---	----------

Introduction to Arabic alphabets - reading from right to left - Listening to audio & video – practice correct pronunciation – Writing join letters from right to left -

(lessons: 1 and 2): (حجرة الدراسة ، حجرة الدراسة 2، المرور) - introduction to Arabic words in and around the classroom – Transport - Vocabulary related to market - introduction of verbs (lessons: 4 – 6)

MODULE II	LISTENING ARABIC COMMUNICATION	9
------------------	---------------------------------------	----------

Reading skill: Lessons 4 – 6. Words related to doctor, parts of body, dining, fruits, food items, family members, house and air travel (أسماء أعضاء الجسم والمطعم والفواكه وغيرها) Vocabulary related to names of animals, birds (lessons: 7 – 12)

MODULE III	SIMPLE SENTENCES	9
-------------------	-------------------------	----------

Home – singular and plural - introduction to gender: first person, second person and third person – interrogatory sentences - arabic simple sentences – nominal sentence and verbal sentence (الجملة الاسمية والفعلية) (أسماء أواني) - introduction to gender: first person, second person and third person (التذكير والتأنيث) – singular and plural – vocabulary related to office – possession (الإضافة) - (lessons: 15 – 17)

MODULE IV	COMMUNICATION PRACTICE	9
------------------	-------------------------------	----------

Countries names – world map - performing ablution – vocabulary related to

prayer - singular, dual and plural - situational communication - emphasis on interrogation (المحادثة العربية) (lessons: 18 – 20)

MODULE V TENSE, SINGULAR & PLURAL 9

Sentence making – words related to prayer – verbs and tenses – communication on dining – gender - singular and dual – numbers – discussion of evening – dining manners (المفرد والتنثنية والجمع والعدد) (lessons: 21 – 25)

L - 45; Total Hours – 45

TEXT BOOK:

1. Al QirathulArabiyya Lil Muftadiyeen القراءة العربية للمبتدئين (UmmulQura University, Makkah), Bukhari Aalim Arabic College, 2005.

REFERENCES:

1. Al Arabiya Lin Nashiyeen (Education Ministry, K.S.A.), Bukhari Aalim Arabic College, 2005.
2. Dr. V. Abdur Raheem, Durus Al LugathilArabiyya Li GhairinNatiqeenBiha, Islamic Foundation Trust, Chennai, 2002.

COURSE OUTCOMES:

At the end of the course, the student is expected to

CO1: Vocabulary related to the market, doctor, parts of body, dining.

CO2: Identify Arabic names of animals, birds, singular and plural, interrogatory sentences.

CO3: Recognize Arabic alphabets, reading and writing and pronunciation.

CO4: Use countries names, singular, dual and plural.

CO5: Form Arabic sentences using verbs, tenses and numbers.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							M								

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course enables the learners to enhance effective communication in the workplace.

LNC1185	सामान्य हिंदी - I	L	T	P	C
उद्देश्य	General Hindi - I	2	1	0	3
<ul style="list-style-type: none">हिंदी भाषा, लिपि और साहित्य के बारे में जानकारी देना।छात्रों को अंग्रेजी में अनुवाद करने का पाठ पढ़ाना।छात्रों को हिंदी में अनुवाद करने का पाठ पढ़ाना।छात्रों का अपठित गद्यांश ज्ञान को बढ़ाना।छात्रों को सार-लेखन का पाठ पढ़ाना।					
भाग – I					11
<ul style="list-style-type: none">हिंदी भाषा का इतिहासहिंदी लिपि का इतिहासहिंदी साहित्य का इतिहास					
भाग – II					9
<ul style="list-style-type: none">अनुवाद अभ्यास (Translation - Hindi to English)					
भाग – III					9
<ul style="list-style-type: none">अनुवाद अभ्यास (Translation – English to Hindi)					
भाग – IV					8
<ul style="list-style-type: none">अपठित गद्यांश (comprehension)					
भाग – V					8
<ul style="list-style-type: none">सार – लेखन (Precise Writing)					
		L=30	T=15	Total Hours = 45	
निर्धारितपाठ्य पुस्तक : (Text Book Prescribed)					
<ul style="list-style-type: none">ऐतिहासिक भाषा विज्ञान और हिंदी भाषा – डॉ श्री रामविलासशर्मादेवनागरी लिपि और हिंदी – श्री रामनिरंजनपरिमलेंदुहिंदी साहित्य का इतिहास – श्री आचार्य रामचंद्र शुक्लप्रयोजनमूलक हिंदी – प्रो. सैयद रहमदुल्ला, पूणिमा प्रकाशन					
परिणाम : (Out Come)					
<ul style="list-style-type: none">छात्र हिंदी भाषा,लिपि और हिंदी साहित्य में ज्ञान प्राप्त करेंगे।छात्रों की अंग्रेजी अनुवाद ज्ञान विकसित होंगे।छात्रों की हिंदी अनुवाद ज्ञान विकसित होंगे।छात्रों का अपठित गद्यांश ज्ञान विकसित होंगे।छात्र, सार – लेखन में ज्ञान प्राप्त करेंगे।					

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							M								

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course enables the learners to enhance effective communication in the workplace.

COD 1101	FINANCIAL ACCOUNTING	L	T	P	C
SDG: 8		4	1	0	5

COURSE OBJECTIVES:

COB1: To make the students identify the basic accounting concepts and conventions.

COB2: To make the students recognize the accounting standards

COB3: To make the students prepare the final accounts of sole trading concern.

COB4: To make the students develop skills related to problem solving and critical thinking to evaluate the importance of depreciation.

COB5: To make the students prepare financial statements of not-for-profit organisations accounting.

MODULE I	INTRODUCTION	15
-----------------	---------------------	-----------

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.

MODULE II	ACCOUNTING STANDARDS	15
------------------	-----------------------------	-----------

Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Reporting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. Accounting Process. From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

MODULE III	FINAL ACCOUNTS	15
-------------------	-----------------------	-----------

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship: Preparation of Final Accounts of a Sole Trading Concern:

Closing Stock, Outstanding and Prepaid items, Depreciation, Bad Debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital, Interest on Drawings and Abnormal Loss of stock.

MODULE IV BUSINESS INCOME AND ACCOUNTING 15 **FOR DEPRECIATION**

Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18. Depreciation: Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.

MODULE V ACCOUNTING FOR NOT-FOR-PROFIT 15 **ORGANISATIONS**

Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

L – 60; T – 15; Total Hours – 75

Practical Exercises:

The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.

5. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

TEXT BOOK:

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2018

REFERENCES:

1. Mukharjee and Hanif, "Financial Accounting", Tata Mc-Graw Hill., New Delhi, 2020
2. S.N.Maheswari, "Advanced Accountancy", 12th Edition, Vikas Publishing House, 2017
3. Ashish K. Bhattacharya, "Financial Accounting for Business Managers", Prentice-Hall of India Pvt. Ltd., 2015
4. Sehgal, D., "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2014
5. Goyal, B. K., & Tiwari, H. N. "Financial Accounting" New Delhi: Taxmann Publication., 2019
6. Tulsian, P. C., "Financial Accounting" Pearson Education, Chennai, 2002
7. Anthony, R. N., Hawkins, D., & Merchant, K. A., "Accounting: Text and Cases", McGraw-Hill Education India, 2010
8. Dam, B. B., & Gautam, H. C., "Financial Accounting" Gayatri Publications, Guwahati, 2019
9. Horngren, C. T., & Philbrick, D., "Introduction to Financial Accounting", Pearson Education, London, 2017
10. Lal, J., & Srivastava, S., "Financial Accounting Text & Problems", Himalaya Publishing House, Mumbai, 2012
11. Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol-I". Sultan Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to;

CO1: Apply accounting principles and understand the nature and purpose of accounting principles.

CO2: Apply the generally accepted accounting principles while recording transactions and preparing financial statements.

CO3: Prepare financial statements of sole proprietors

CO4: Evaluate the depreciation by using straight line method and written down value method.

CO5: State the significance of not-for-profit organisations accounting and prepare the income and expenditure account.

Board of Studies (BoS):

15th BoS of the Department of Commerce

held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

The knowledge of financial accounting provides wide scope for economic development and employment, helps to access various financial services and it is essential for decision-makers to maintain harmony within the organization

COD 1102	BUSINESS ORGANISATION AND	L	T	P	C
SDG: 8	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To make the students illustrate the structure of organization in the field of Management.

COB2: To make the students explain the theoretical aspects, process and principles of Joint Stock Companies.

COB3: To make the students describe the philosophy of establishing a successful business and the fundamentals of management theory of planning.

COB4: To make the students develop skills to analyse and apply critical role of managers in modern organizational settings for planning purpose.

COB5: To make the students recall the concept of management controlling techniques.

MODULE I	CONCEPT AND FORMS OF BUSINESS ORGANISATIONS	12
-----------------	--	-----------

Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation; Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages and Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

MODULE II	JOINT STOCK COMPANY	12
------------------	----------------------------	-----------

Joint Stock Company: Meaning, Definition, Characteristics; Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies: Promotion, Stages of Promotion, Promoter, Characteristics, Kinds, Preparation of Important Documents; Memorandum of Association, Clauses, Articles of Association, Contents; Prospectus: Contents, Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

MODULE III	PRINCIPLES AND FUNCTIONS OF MANAGEMENT	12
-------------------	---	-----------

Management: Meaning, Characteristics, Fayol's 14 Principles of Management. Functions of Management, Levels of Management, Skills of Management, Scientific Management, meaning, objectives, relevance and

criticism.

MODULE IV PLANNING AND ORGANIZING 12

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages; Approaches to Planning, Management by Objectives (MBO): Steps in MBO, Benefits, Weaknesses. Organizing, Process of Organizing; Principles of Organisation, Formal and Informal Organisations, Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management: Meaning, Determining Span, Factors influencing the Span of Supervision.

MODULE V AUTHORITY, COORDINATION, AND CONTROL 12

Meaning of Authority, Power, responsibility and accountability; Delegation of Authority; Decentralization of Authority: Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control: Meaning, Relationship between planning and control, Steps in Control: Types, (post, current, and pre-control). Requirements for effective control.

L – 45; T – 15; Total Hours – 60

Practical Exercises:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

TEXT BOOK:

1. Prasad L. M, Principles and Practice of Management, Sultan Chand & Co. Ltd, 2019

REFERENCES:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall (India) Pvt. Ltd., 14th Edition, Upper Saddle River, New Jersey, 2019

2. Rupa Gunaseelan & V Kulandaiswamy, 'Principles and Practices of Management', S. Chand and Company Limited, 2016
3. Robert Kreitner, 'Principles of Management', New Delhi, Cengage, 2017
4. J.K.Mithra, 'Principles of Management', Oxford University press, 2017.
5. Kaul, V. K. 'Business Organization and Management', Text and Cases. New Delhi: Pearson Education, 2012.
6. Koontz, H., & Weihrich, H. 'Essentials of Management', McGraw Hill Education, New York, 2008

COURSE OUTCOMES:

On successful completion of this course learners will be able to,

CO1: Illustrate the structure and types of organization in the field of Management.

CO2: Prepare draft of Article of Association & Memorandum of Association for a business.

CO3: Demonstrate current and relevant functions of management.

CO4: Identify and explain the managerial skills used in business;

CO5: Analyse the concept of Delegation of Authority, coordination, and control.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H											H			
CO2	H	H					H									
CO3	H	M				H							H			
CO4	H	M						H					M			H
CO5	M	M						H			H	H	M			H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

By understanding the 14 principles of management, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 1103	ENVIRONMENTAL STUDIES	L	T	P	C
SDG: 6		3	1	0	4

COURSE OBJECTIVES:

COB1: To train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

COB2: To make the learners explore various projects and initiatives with respect to conserving bio-diversity.

COB3: To make the learners Construe significance of carbon footprints.

COB4: To make the learners express the environmental issues and their possible repercussions on the earth.

COB5: To make the learners recapitulate the green strategies adopted by businesses to preserve the environment.

MODULE I INTRODUCTION 12

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Bio geographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

MODULE II ENVIRONMENTAL CONCERNS 12

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

MODULE III MEASUREMENT AND REPORTING 12

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

MODULE V EMERGING TRENDS 12

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

L – 45; T – 15; Total Hours – 60

Practical Exercises:

The learners are required to:

1. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. Analyse green reporting initiatives taken by a company of your choice;
9. Identify a firm using Green Marketing to sell its product.
10. Analyse its strategy and present a report on your key learning from the same.

TEXT BOOKS:

1. Worthington, I. (2013). Greening Business: Research, Theory, and Practice. United Kingdom: OUP Oxford.
2. Winston, A., Esty, D. C. (2009). Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage. United Kingdom: Wiley.
3. Green Business: Concepts, Methodologies, Tools, and Applications. (2019). United States: IGI Global.
4. Erach Bharucha for UGC, Environmental Studies, http://www.jaduniv.edu.in/upload_files/application_form/1549023003-1.pdf
5. Karpagam, M., Jaikumar, G. (2010). Green Management: Theory & Applications. India: Ane Books Pvt Ltd.
6. Environmental Science. (2016). Botswana: Galgotia Publications.

REFERENCES:

1. Basu, M., & Xavier, S. 'Fundamentals of Environmental Studies' Cambridge University Press, Cambridge, 2016
2. Basu, R. N. 'Environment' University of Calcutta, 2000
3. CSE India. (ND). Understanding EIA.
4. Winston, A. 'Energize Employees with Green Strategy' Harvard Business School Publishing, 2009
5. Enger, E., & Smith, B. 'Environmental Science: A Study of Interrelationships', McGraw Hill Higher Education, 2010
6. Kumar, S., & Kumar, B. S. 'Green Business Management' Thakur Publishing Pvt. Ltd., Hyderabad, 2016.

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Demonstrate skills in organizing projects for environmental protection and sustainability;

CO2: Analyse various projects and initiatives with respect to ecosystem restoration;

CO3: Interpret significance of carbon footprints;

CO4: Describe the environmental issues and their possible repercussions on the plant in the next few decades;

CO5: Summarize the green strategies and policies adopted by various business entities to preserve the environment.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H						L	L
CO5			H	H				H	H						L	L

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 6: Clean water and sanitation.

Sustainable management of water resources and access to safe water and sanitation are essential for unlocking economic growth and productivity, and provide significant leverage for existing investments in health and education.

COD 1104	BUSINESS INTELLIGENCE USING	L	T	P	C
SDG: 9	EXCEL AND ACCESS				
		0	0	4	2

COURSE OBJECTIVES:

COB1: To enable to learner to implement the excel formula in their personal and business affairs.

COB2: To enable the learner to present the data in chart and graph.

COB3: To equip the learner with the data analysis tools and technique.

COB4: To illustrate database management system and its use, normalization of Database and role to table in DBMS,

COB5: To enable the learner to describe and use query, form, and report in DBMS

MODULE I WORKING WITH FORMULAS AND FUNCTIONS 12

Understanding Formula Basics: Introducing Formula and Functions, working with Dates and Times, Creating Formula that Count and Sum, Creating Formula that Look Up Values, Creating Formulas for financial applications: Present Value, Future Value, Payment, Interest Rate, Period, Term.

MODULE II CREATING CHART AND GRAPH 12

Creating Chart and Graph: Introduction, working with Chart, Understanding Chart Type, Chart Customization, and Visualizing Data Using Conditional Formatting.

MODULE III ANALYSING DATA WITH EXCEL 12

Analysing Data with Excel: Introduction of Pivot table; Analysing Data with Pivot Table: Working with Non-Numeric Data, Grouping Pivot Table Items, Creating Frequency Distribution, Creating Calculated Field or calculated item, Creating Pivot Chart, Producing a Report with Pivot Table.

MODULE IV INTRODUCTION TO DATABASE AND TABLE IN ACCESS 12

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, working with fields, Creating contacts table. Understanding the Lookup Property window, Primary Key, Indexing Access Table, printing a Table Design; Designing Normalise Database: First normal form, Second Normal form, Third Normal Form; Table Relationship and Integrity Rule.

MODULE V INTRODUCTION TO QUERY, FORM AND REPORT IN 12
ACCESS

Selecting Data with Queries: About the Query, Types of Queries; Creating Query: Using Query Window, Using Query Design window and ribbon, Selecting Fields, Providing an alias for the field name, Introduction of forms in Access, Preparation of Access Report.

P – 60; Total Hours – 60

TEXT BOOKS:

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walkenbach, 'Access 2016 Bible', Wiley, USA, 2015

REFERENCES:

- 1 Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
- 2 Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
- 3 "Access video training - Access - support.microsoft.com." <https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6>.
- 4 "Excel video training - Office Support - support.microsoft.com." <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Use excel formula in their personal and business affairs

CO2: Demonstrate the data in chart and graph.

CO3: Utilize the data analysis tools and technique to convert the data into information.

CO4: Discuss and use database management system, normalization of data base and role of table in DBMS

CO5: Prepare the query, form, and report in DBMS.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H		H							H				
CO2			H		M							H				
CO3			M		H							H				
CO4			H		H							H				H
CO5			H		H							H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9: Industry, Innovation and Infrastructure

By developing technical skills, learners will be able to use various ICT tools which lead to productive employment, innovativeness and bring quality to education

COD 1105	INTRODUCTION TO INDIAN CONSTITUTION	L	T	P	C
SDG: 16		1	0	0	1

COURSE OBJECTIVES:

COB1: To provide the fundamental instructions governing under the constitution of India.

COB2: To provide exposure to fundamental rights & duties of an Indian citizen.

MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

MODULE II RIGHTS AND DUTIES 8

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS – 15

REFERENCES:

- 1 Durga Das Basu, 'Shorter Constitution of India', 15th ed. Vol. 1, (A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
- 2 The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department), New Delhi, 2015.
- 3 <https://www.icsi.edu/media/webmodules/CONSTITUTION.pdf>
- 4 Thiruvengadam, A. K., 'The Constitution of India: A Contextual Analysis', Bloomsbury Publishing, United Kingdom, 2017

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Describe the meaning of Constitution and the features of Indian Constitution

CO2: Summarize the directive principles and fundamental duties of citizen.

Board of Studies (BoS):

15th BoS of the Department of Commerce held
on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H							H					H	M		
CO2	H							H					H	H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Peace, Justice and Strong Institution

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

SEMESTER – II

END 1283	GENERAL ENGLISH - II	L	T	P	C
SDG: 4		3	0	0	3

COURSE OBJECTIVES:

COB1: To enable students to read, comprehend and appreciate the value of literature to life

COB2: To help them acquire language skills through Literature

COB3: To develop LSRW skills through practice in variety of contexts

COB4: To improve their vocabulary and correct English usage

MODULE I 9

Poetry: The Second Coming – W. B. Yeats

Speaking: Expressing one's opinion /Asking for others' opinion, agree, disagree

Writing: Movie / Book Review, Slogan Writing

Language: Modals, Prepositions

Vocabulary: Business Vocabulary (advertisements, sales)

MODULE II 9

Poetry: "Where the Mind is Without Fear" (Gitanjali 35) - Rabindranath Tagore

Listening: For understanding speaker's opinion

How books can open your mind by Lisa Bu. (6.16 minutes)

Reading: To understand the meaning and purpose of short texts (mails, memos)

Writing: Email Writing, Memo writing

Language: If Clause

Vocabulary: Finance vocabulary

MODULE III 9

Prose: "The Civilization of To-day" – C.E.M.Joad

Reading Comprehension: Digital habits across generations (learn English)**Speaking:** Discussions

Writing: Fax

Language: Relative Clause

Vocabulary: Collocations – verb-noun collocations

MODULE IV 9

Short story: "The Sparrows" - K. A. Abbas

Speaking: Making small talk

Writing: Job Application Letter

Language: Voice

Vocabulary: Employment vocabulary

MODULE V

9

Short story: "First Confession"– Frank O' Connor

Listening: Listening and taking short notes - Inspirational lesson for lifetime-
How to manage failure and success by Dr. APJ (8.21 minutes)

Writing: Report Writing – Survey Reports

Language: Reported Speech

Vocabulary: Collocation sets about time and money

L – 45; Total Hours – 45

REFERENCES:

1. Guy Brook-Hart, Business Benchmark Upper- Intermediate Student's Book, CUP, 2006.
2. S.Mythili, V.Kadambari. Ed. Plumes of Many Colours: A Collection of Short stories, Blackie Books, 1994.
3. Sriraman.T. Macmillan College Prose, Laksmi Publications, 2015.
4. Swan.M. Practical English Usage, OUP, 2005.
5. Whitby, Norman. Business Benchmark: Pre-intermediate to Intermediate, 2nd Edition, CUP, 2014.
6. <https://learnenglish.britishcouncil.org/skills/reading/intermediate-b1/the-martian-a-book-review>
7. <https://learnenglish.britishcouncil.org/skills/reading/intermediate-b1/digital-habits-across-generations>
8. <https://www.youtube.com/watch?v=6ibCtsHg3Y>
9. <https://www.youtube.com/watch?v=7E-cwdnsiow>

COURSE OUTCOMES:

CO1: Respond to literary texts efficiently

CO2: Appreciate and critically analyse literary texts

CO3: Display effective LSRW skills in academic and professional contexts

CO4: Demonstrate a range of appropriate vocabulary in a variety of situations

CO5: Communicate effectively using grammatically correct language

Board of Studies (BoS):

13thBoS held in the Department of
English On 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO1													M
CO2													M
CO3						M	H						
CO4						L	M						
CO5						M	H						

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course helps the students to read, comprehend and appreciate the value of literature to life. It also helps them to enrich LSRW skills in academic and professional contexts.

LND 1281	பொதுத் தமிழ் - II GENERAL TAMIL - II	L	T	P	C
SDG 16		2	1	0	3
நோக்கங்கள்					
<ul style="list-style-type: none"> சங்க இலக்கியங்களையும் சங்கப் புலவர்களையும் அறிமுகம் செய்தல். பழந்தமிழர்களின் அகப் புற வாழ்வினையும் பண்பாட்டினையும் எடுத்துரைத்தல். அற இலக்கியங்கள், பக்தி இலக்கியங்கள், காப்பியங்களை அறிமுகம் செய்தல் பல்வேறு சமயக் கோட்பாடுகளையும் உண்மைகளையும் உணர்த்துதல் கட்டுரைகளை எழுத மாணவர்களைப் பயிற்றுவித்தல் சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் 					
அலகு I	சங்க / அற இலக்கியங்கள்	8			
புறநானூறு - 143 - ஆவது பாடல், நற்றிணை - 19 - ஆவது பாடல், திருக்குறள் - நட்பு காலமறிதல், நாலடியார் - அவையறிதல், பழமொழி நானூறு - இன்னா செய்யாமை (5 பாடல்கள்), இனியவை நாற்பது - முதலைந்து பாடல்கள்					
அலகு II	பக்தி இலக்கியங்கள்	8			
திருவாசகம் - எட்டாம் திருமுறை (5 பாடல்கள்), நம்மாழ்வார் - (5 பாடல்கள்,) திருமந்திரம் (தேர்ந்தெடுக்கப் பெற்ற 5 பாடல்கள்).					
அலகு III	காப்பியங்கள்;	8			
சிலப்பதிகாரம் - வழக்குரை காதை 50-73 (23 அடிகள் மட்டும்);, கம்பராமாயணம் - பாலகாண்டம்-நாட்டுப்படலம் (10 பாடல்கள்), இரட்சணய யாத்ரிகம் - சிலுவைப்பாடு (10 பாடல்கள்), சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம் (தேர்ந்தெடுக்கப் பெற்ற 5 பாடல்கள்)					
அலகு IV	கட்டுரைகள்;	7			
உ.வே.சாமிநாதையர் - தமிழ்நாட்டு வணிகம், மா.இராசமாணிக்கனார் -சித்தன்னவாசல், ம.லெ.தங்கப்பா - எது வாழ்க்கை, பி.எஸ்.அப்துர் ரஹ்மானின் வாழ்க்கை வரலாறு..					
அலகு V	இலக்கிய வரலாறு	7			
எட்டுத் தொகை, பத்துப்பாட்டு					
அலகு VI	மொழிப்பயிற்சி	7			
இலக்கணக் குறிப்புத் தருதல், வல்லினம் மிகுவிடங்களும் மிகாவிடங்களும், மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழில் பெயர்த்தல்)கடிதங்களும் வகைகளும்					
L – 30; T – 15; TOTAL HOURS – 45					

குறிப்புகள்

1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறை வெளியீடு
2. தமிழ் இலக்கிய வரலாறு - சோம.இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்)

வெளிப்பாடு

- சங்க இலக்கியங்கள் குறித்தும் சங்ககால மக்களின் வாழ்வு குறித்தும் உணர்ந்து கொள்வர்.
- சங்கப் புலவர்கள் பற்றிய தகவல்களையும் அவர்தம் படைப்பாளுமை பற்றியும் அறிந்து கொள்வர்.
- தமிழர்களின் ஆன்மீகச் சிந்தனைகளைப் பற்றியும் அறச்சிந்தனைகள் பற்றியும் அறிந்து கொள்வர்,
- மாணவர்கள் பல்வேறு சமயச் சிந்தனைகள் குறித்து தெரிந்து கொள்வர்.
- தமிழ் இலக்கணங்கள் பற்றி அறிந்து கொள்ளவும் மொழிபெயர்ப்பு செய்யும் திறனும் பெறுவர்.
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1							M	M	M	M		M				M
CO2							L	L	L	M		M				L
CO3							L	M	L	L		L				L
CO4							L	L	M	L		L				L
CO5							L	L	L	L		L				L
CO6							M	M	M	M		L				M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Peace and Justice Strong Institutions

Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime through the Quranic, Vedic and Biblical literature.

LND 1282	GERMAN – II	L	T	P	C
SDG: 4		2	1	0	3

COURSE OBJECTIVES:

The objectives of this course are :

COB1: To enable the learners to listen and understand the spoken German language which uses the elementary spoken structures.

COB2: To enable the learners to speak and engage in simple dialogues in German.

COB3: To enable the learners to read and understand the elementary texts in German.

COB4: To enable the learners to write simple sentences and short paragraphs in German.

COB5: To demonstrate Proficiency in reading, writing, and speaking in basic German. Learning vocabulary related to profession, education, day-to-day activities, food, culture, sports and hobby, family set up, workplace, market and classroom activities are essential.

COB6: To make the students industry oriented and make them adapt in the German culture.

MODULE I	KONTAKTE	7
-----------------	-----------------	----------

To arrange appointments, understand and give instructions, understand and reply letters, find information in the text, identify the situations and understand the conversation; Vocabulary: related to the topic; Grammar: Dative personal pronomen, Possessive Pronomen, verbs and Preposition.

MODULE II	MEINE WOHNUNG	7
------------------	----------------------	----------

To understand the advertisements related to flats/houses, describe a flat, write a text about a flat; Vocabulary: related to the topic; Grammar: Adjective with sein (sehr/zu), wechselfreposition with Dative.

MODULE III	ALLES ARBEIT?	7
-------------------	----------------------	----------

To describe daily routine, talk about the past, speak about jobs, position, advertisements, prepare telephone conversation; Vocabulary: related to the topic; Grammar: Imperativ -Du form, Simple Past tense (regular & irregular verbs).

MODULE IV	KLEIDUNG UND MODE	8
------------------	--------------------------	----------

KLEIDUNG UND MODE – LEARNING: To speak about clothes, understand

67

CO3: Introduce him / her and others as well as ask others about themselves and communicate using simple sentences.

CO4: Write simple sentences and short paragraphs in German.

CO5: Identify and deal with social and cultural aspects of Germany and other German speaking countries.

CO6: Listen and identify individual sounds of German and simple day-to-day conversations

CO7: Speak simple sentences using basic sounds and words

CO8: Read and understand short passages on familiar topics

CO9: Apply basic sentence structures while writing

Board of Studies (BoS):

14th BoS of the Department of Commerce
held on 22.04.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	H		H	H	H	M	H	M	H			H	
CO2				H		H	H	H	H	H		H				H
CO3				H		H	H	H	H	H		H				H
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Language serves as a medium of communication learners will be able to improve their confidence level which will promote the quality of education

LND 1283	MODERN COMMUNICATIVE ARABIC	L	T	P	C
SDG :4		3	0	0	3

COURSE OBJECTIVES:

The course aims to teach:

COB1: Communication in the situations of marketing clothes, food, etc.

COB2: Vocabulary about the climates, seasons and hold telephonic conversations

COB3: Vocabulary related to various games, students' associations.

COB4: Communication in Work place like ticketing, booking, confirmation & passport procedures

COB5: Vocabulary related to illness, numbers and communication with doctors.

MODULE I BUSINESS PLACE COMMUNICATION 9

Reading and listening Lesson 9: marketing (التسويق) –vocabulary related to marketing clothes, food, different types of contracts- conversation in business place - price, marketing, subject and predicate (المبتدأ والخبر), using interrogating form of (بكم - أي)

MODULE II USAGE OF TENSES 9

Situational conversation - Lesson 10: climate (الجو) – vocabulary related to climate, places& seasons, discussion question and answers – telephonic conversations – order (فعل الأمر) – interrogative form (كيف) - negative form of المضارع

Lesson 11: people and places (الناس والأماكن) – vocabulary related to people and places, colours, feminine gender – place of work – transportation – question and answer – past tense – usage of articles (إلى - في - مع) – من - مع

MODULE III SENTENCES IN COMMUNICATION 9

Lesson12 : hobby (الهوايات) - vocabulary related to various games, students' associations – adjectives and synonyms – (الفعل المضارع المسند إلى ياء المخاطبة –) (الإشارة)

MODULE IV CONVERSATION OF BUSINESS CONVERSATION 9

Lesson:13 travel (السفر) - vocabulary related to ticket booking – confirmation – passport procedures – resident permits (الحجز والتأكيد والجوازات والإقامة) – lost

luggages – four directions – conversation about services – seeking information of luggage lost.

Lesson:14 haj and umrah (الحج والعمرة) - vocabulary related to haj and umrah – expression of arabic numbers – procedures of umrah and haj – (الاستفهام:)
(متى – كيف – بم – أين)

MODULE V SITUATIONAL CONVERSATION

9

Lesson 15: health (الصحة) - vocabulary related to illness – numbers 100 and 1000 – doctor's visit – communication with doctor – (لماذا : الاستفهام)

Lesson 16: vacation (العطلة) - vocabulary related to holidays – festivals – travel – spending holidays – Arabic months – interrogative form (– الاستفهام: كم)
(أين، المضارع مع واو الجماعة: ستقضون)

TEXT BOOK:

1. Al Lughathul Arabiya (اللغة العربية ، الصف الأول ، الجزء الأول) , Part I, Bukhari Aalim Arabic College, 2004.

REFERENCES:

1. Dr. F. Abdur Raheem, Durus Al LugathilArabiyya, Islamic Foundation Trust, Chennai, 2002.
2. Al QirathulArabiyya Lil Muftadiyeen (UmmulQura University, Makkah), Bukhari Aalim Arabic College, 2005.

COURSE OUTCOMES:

At the end of the course, the student is expected to:

CO1: Communicate in the situation of marketing clothes, food, etc.

CO2: Discuss about the climates, seasons and hold telephonic conversations

CO3: Discuss in the playground, students' gatherings

CO4: Communicate in certain work places

CO5: Recognize proper usage of sentences in communication.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1						L								L	
CO2							M							L	
CO3							M							L	
CO4						L								L	
CO5							H							L	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Arabic language enhances effective communication in the workplace.

LND 1285	सामान्य हिंदी-II	L	T	P	C
उद्देश्य	General hindi - II	2	1	0	3
<ul style="list-style-type: none">• प्राचीन और आधुनिक काव्य के बारे में जानकारी देना।• गद्य साहित्य का पाठ पढ़ाना।• कहानियों के बारे में जानकारी देना।• पत्र लेखन के बारे में जानकारी देना।• छात्रों का रचनात्मक ज्ञान को बढ़ाना।					
भाग - I					9
<ul style="list-style-type: none">• श्री माखनलाल चतुर्वेदी – ‘ पुष्प की अभिलाषा ’• ‘ चालीस करोड़ कुरते कहाँ से ? ’ – संकलित• कहानी की परिभाषा और उसके तत्व• पूछताछ पत्र (Enquiry letter), संपादक को पत्र (Letter to the Editor)• शब्द रूप (Word Formation)					
भाग - II					9
<ul style="list-style-type: none">• श्री अयोध्या सिंह उपाध्याय हरिऔध – ‘ एक बूँद ’• ‘ स्वर्ग की खोज ’ – संकलित• ज्ञापन (Memorandum) कार्यालयी ज्ञापन (Official Memorandum)• एक खाता खोलना पत्र (Opening an A/C), पासबुक / चेकलीफ का गुम होने का पत्र (Missing of Pass Book/ Cheque Leaf)• विलोम शब्द (Opposite)					
भाग - III					9
<ul style="list-style-type: none">• ‘डॉ. अब्दुलकलाम’ – डॉ. अब्दुलकलाम• निकासी के लिए आवेदन (Application for Withdrawal), खाता का हस्तांतरण (Transfer of an A/C)• व्यक्तिगत आवेदन पत्र (Personal Application), छुट्टी पत्र (Leave Letter)• परिपत्र (Circular)• पर्यायवाची शब्द (Synonyms)					

भाग - IV		9
<ul style="list-style-type: none"> • श्री सोहनलाल द्विवेदी – ‘नीम का पेड़’ (Poem) • ‘हिंदी दिवस’ – संकलित • निबंध लेखन (Essay Writing) • अर्द्ध कार्यालय पत्र (Demi Official Letter), कार्यालय आदेश (Government Order) • मुहावरे (Idioms), किताब मंगवाना पत्र (Ordering for Books) 		
भाग - V		9
<ul style="list-style-type: none"> • ‘कबीरदास’ और ‘रहीमदास’ के दोहे • ‘मैं कित्तूर नहीं दूँगी’ – संकलित • सूचना (Notification), शिकायत पत्र (Complaint Letter) • संकल्प (Resolution) • वाक्य निर्माण (Sentence Formation) 		
	L=30	T=15 Total Hours = 45
निर्धारितपाठ्य पुस्तक : (Text Book Prescribed)		
<ul style="list-style-type: none"> • पत्र आलेखन – प्रो. श्री रामेश्वरप्रसाद चतुर्वेदी • निबंधमाला – श्री योगेशचन्द्रजैन • सामान्य हिंदी – श्री ललितवत्स/ रेशमासुल्तान • प्रयोजनमूलक हिंदी – डॉ. सैयद रहमदुल्ला पूर्णिमा प्रकाशन • हिंदी प्रचार वाहिनी 2 और 3 		
परिणाम : (Out Come)		
<ul style="list-style-type: none"> • छात्र, प्राचीन एवं आधुनिक काव्य में ज्ञान प्राप्त करेंगे। • छात्र, पत्र लेखन में ज्ञान प्राप्त करेंगे। • छात्र, कहानी साहित्य में ज्ञान प्राप्त करेंगे। • छात्र, गद्य साहित्य में ज्ञान प्राप्त करेंगे। • छात्रों के रचनात्मक ज्ञान विकसित होंगे। 		

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	H		H	H	H	M	H	M	H			H	
CO2				H		H	H	H	H	H		H				H
CO3				H		H	H	H	H	H		H				H
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Language serves as a medium of communication learners will be able to improve their confidence level which will promote the quality of education

COD 1201	ADVANCED FINANCIAL	L	T	P	C
SDG: 8	ACCOUNTING	4	1	0	5

COURSE OBJECTIVES:

COB1: To facilitate a comprehensive understanding of the system of hire purchase and Instalment purchase.

COB2: To equip with the knowledge of royalty accounting and preparation of consignment accounts.

COB3: To comprehend the Process of Accounting for partnership.

COB4: To enable the students to prepare, analyse and interpret insurance claims and departmental profits

COB5: To determine the usefulness of commercial accounting and government accounting for business.

MODULE I	ACCOUNTING FOR HIRE PURCHASE AND INSTALLMENT SYSTEMS	15
-----------------	---	-----------

Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession.

Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtor's system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

MODULE II	ROYALTY AND CONSIGNMENT ACCOUNTS	15
------------------	---	-----------

Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, excluding Sub-lease.

Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee.

MODULE III	ACCOUNTING FOR PARTNERSHIP	15
-------------------	-----------------------------------	-----------

Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept

of Limited Liability Partnership.

MODULE IV INSURANCE CLAIMS AND DEPARTMENTAL 15 **ACCOUNTS**

Insurance Claims: Meaning of insurance claims, Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; procedure to lodge insurance claim; Average clause and indemnity period. Ascertainment of claims against loss of stock and loss of profit.

Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

MODULE V GOVERNMENT ACCOUNTING 15

Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

L – 60; T – 15; Total Hours – 75

Practical Exercises:

The learners are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit
5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.

TEXT BOOK:

1. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019.

REFERENCES:

1. Anthony, R., Hawkins, D., & Merchant, K. A. 'Accounting: Text and Cases', McGraw-Hill Education, New York, 2010
2. Dam, B. B., & Gautam, H. C. 'Advanced Accounting', Gayatri Publications, Guwahati, 2019
3. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. 'Financial Accounting', Vikas Publishing House Pvt. Ltd., New Delhi, 2018
5. Monga, J. R. 'Financial Accounting: Concepts and Applications', Mayur, New Delhi, 2017
6. Godwin, N., Alderman, W., & Sanyal, 'Financial Accounting', Cengage Learning, Boston 2016
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. 'Advanced Accounts', Vol.- I, S. Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system;

CO2: Apply appropriate software to workout royalty accounts and Prepare accounts relating to consignment business;

CO3: Use the different accounting procedure for partnership

CO4: Provide services to departmental stores in preparing departmental accounts; Guide business enterprises in preparing and submitting insurance claim statement against business losses;

CO5: Compare commercial accounting system with Government accounting system and explain Government financial administration.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H											H	H		
CO2	H	H											H			
CO3	H	H									H		H			
CO4	M	H											M			
CO5	L	H											M		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

Advanced financial accounting skills are needed for decision-makers to make productive decisions, which help in turn to felicitate a wide range of employment opportunities.

COD 1202	BUSINESS LAW	L	T	P	C
SDG: 17		3	1	0	4

COURSE OBJECTIVES:

COB1: To give the students a broad understanding about important aspects of legal environment of business.

COB2: To make students study on how various special contracts are brought into force.

COB3: To impart knowledge about legal agreement so that the students get acquainted with the process of establishing legal relationships.

COB4: To have knowledge of various measures protecting the interest of the consumers.

COB5: To make the students gain knowledge on regulation and management of foreign exchange.

MODULE I	INDIAN CONTRACT ACT, 1872	15
-----------------	----------------------------------	-----------

Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.

MODULE II	SALE OF GOODS ACT, 1930	10
------------------	--------------------------------	-----------

Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.

MODULE III	PARTNERSHIP ACT	15
-------------------	------------------------	-----------

Indian Partnership Act, 1932- General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Limited Liability Partnership Act, 2008- Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.

MODULE IV	COMPETITION ACT, 2002 AND CONSUMER PROTECTION ACT, 2019	12
------------------	--	-----------

Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressed Commission, Measures to Prevent Unfair

Trade Practices, Offences and Penalties

MODULE V FOREIGN EXCHANGE MANAGEMENT ACT, 08
1999

Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

L – 45; T – 15; Total Hours – 60

Practical Exercises:

The learners are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

TEXT BOOK:

1. N.D.Kapoor, Dr.Rajni Abbi, Bharat Bhushan, Rajiv Kapoor, "Business Law", Sultan Chand & Sons (P) Ltd, India, 2019

REFERENCES:

1. Bose, D. C. 'Business Law', PHI Limited, New Delhi, 2008
2. Chopra, R. K. 'Business Law', Himalaya Publishing House, New Delhi, 2015
3. Kuchhal, M. C., & Kuchhal, V.'Business Laws', Vikas Publishing, New Delhi, 2018
4. Singh, A. 'Business Law', Eastern Book Company, Delhi, 2009

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to;

CO1: Examine various aspects of entering into a contract and implications of different types of contract.

CO2: Interpret the regulation governing the Contract of Sale of Goods.

CO3: Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership.

CO4: Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of

the Consumer Protection Act to protect the interest of the consumers.

CO5: Explain the law governing regulation and management of foreign exchange under FEMA.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	H								H			M			
CO2	M	M								H			M			
CO3	H	M											M			
CO4	M	M											M			
CO5	M	M											M			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Partnership for Goals

Learners will be able to comprehend the partnerships and the legal implications if they understand the legal aspects of business, which is crucial for long-term development.

COD 1203	BUSINESS ECONOMICS	L	T	P	C
SDG: 12		3	1	0	4

COURSE OBJECTIVES:

The Objectives of this course are:

COB1: To acquaint the learners with fundamental economic theories and their impact on decision making

COB2: To impart the theoretical knowledge of demand and supply pricing which helps in demand forecasting

COB3: To familiarize with the theory of production and cost concept so as to maximize the profit.

COB4: To acquaint the learners with the characteristics of different markets.

COB5: To familiarize with applications of business cycle functioning.

MODULE I	BASIC CONCEPTS	10
-----------------	-----------------------	-----------

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

MODULE II	CONSUMER BEHAVIOUR AND ELASTICITY OF DEMAND	16
------------------	--	-----------

Theory of Demand and supply: The elasticity of demand: Concept, kinds, price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory

MODULE III	PRODUCTION AND COST	12
-------------------	----------------------------	-----------

Production Function: Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of

resources, the expansion path, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

MODULE IV PRICING AND MARKET 12

Theory of pricing: cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market- perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.

MODULE V MACRO ASPECT OF BUSINESS ECONOMICS 10

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

L – 45; T – 15; Total Hours – 60

Practical Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyse the effects of changes in demand and supply on pricing policies.

TEXT BOOK:

1. Ahuja, H. L. 'Theory of Micro Economics', Sultan Chand Publishing House, New Delhi, 2019

REFERENCES:

1. Koutsoyannis, A. 'Modern Microeconomics', Palgrave Macmillan, London, 1975
2. Chaturvedi, D. D., & Gupta, S. L. 'Business Economics Theory & Applications', International Book House Pvt. Ltd., New Delhi, 2010
3. Adhikari, M. 'Business Economics', Excel Books, New Delhi, 2000
4. Kennedy, M. J. 'Micro Economics', Himalaya Publishing House, Mumbai,

2010

5. Seth, M. L. 'Micro Economics', Lakshmi Narain Agarwal Educational Publishers, Agra, 2017
6. Relevant study material of ICAI: www.icai.org.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Examine how different economic systems function and evaluate implications of various economic decisions;

CO2: Examine how consumers try to maximize their satisfaction by spending on different goods;

CO3: Analyse the relationship between inputs used in production and the resulting outputs and costs;

CO4: Analyse and interpret market mechanism and behaviour of firms and response of firms to different market situations;

CO5: Examine various facets of pricing under different market situations.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M							H				H			
CO2	H	M							M				H			
CO3	M	M							M				M			
CO4	M	M							M				M			
CO5	H	M							H				H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 12: Responsible Consumption and Production

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.

COD 1204	PUBLIC SPEAKING AND PRESENTATION SKILLS	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

COB1: Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.

COB2: Motivate and prepare students for spontaneous speaking challenge

MODULE I INTRODUCTION TO PUBLIC SPEAKING 7

Introduction to Public speaking, Benefits of Public speaking, Elements of Public speaking, Styles of public speaking, Brief overview of the notion on anxiety, fear and strategies to overcome Components of successful speech

MODULE II PRESENTATION SKILLS 8

Training students with effective listening strategies, Strategies of audience analysis, Three P's of successful speech, Elements of presentation, Designing and delivering of business presentation, Effective visual aid usage for presentation.

Note:

Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; Total Hours –15

REFERENCES:

1. Arina Nikitina, "Successful Public Speaking" Bookboon.com, https://www.isbtweb.org/fileadmin/user_upload/successful-public-speaking.pdf
2. Jeff Davidson., "The Complete Guide to Public Speaking", John Wiley & Sons, 2003
3. Sellnow, 'Public Speaking: A Process Approach', Deanna Thomason: Wadsworth, 2012
4. Mukesh Chaturvedi, "Business Communication: Concepts, Cases And Application", Pearson Education, 2020

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the benefits people get from engaging in public speaking

CO2: Demonstrate traits of a confident public speaker (body language, extra-linguistic features etc.) in their speeches.

Board of Studies (BoS):

15thBoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M			H	H		M		M	H			H	
CO2							H		H			H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

By learning the presentation skills, learners will bring quality to education which is essential to build self-esteem and worker empowerment.

SEMESTER – III

COD 2101	CORPORATE ACCOUNTING	L	T	P	C
SDG: 04		4	1	0	5

COURSE OBJECTIVES

COB1: To define the rationale, merits, and demerits of issuing shares of a company

COB2: To prepare financial statements such as Profit & Loss Account and Balance Sheet of companies.

COB3: To prepare balance sheet after Internal Reconstruction of company

COB4: To compute the purchase price for amalgamation/business combination

COB5: To illustrate the process of e-filing of annual reports of companies.

MODULE I ACCOUNTING FOR SHARE CAPITAL & 15
DEBENTURES

Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE II PREPARATION OF FINANCIAL STATEMENTS OF 15
COMPANIES INCLUDING ONE PERSON COMPANY

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE III INTERNAL RECONSTRUCTION AND PROFIT OR 15
LOSS PRIOR TO INCORPORATION

Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share

capital; Preparation of balance sheet after Internal Reconstruction.

Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE IV AMALGAMATION OF COMPANIES

15

Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

MODULE V CORPORATE FINANCIAL REPORTING

15

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises

(In reference to Relevant Accounting Standards/Ind AS as applicable.)

L – 60; T – 15; TOTAL HOURS –75

Practical Exercises:

The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.
5. Download company annual reports of reputed companies from the websites and shall analyse the voluntary and mandatory information contained in these statements.

TEXT BOOK:

1. Mukherjee, A., & Hanif, M. "Corporate Accounting" Tata McGraw Hill Education, New Delhi, 2019

REFERENCES:

1. Guwahati Goyal, B. K. "Corporate Accounting": Taxmann Publication, New Delhi, 2019.
2. Maheshwari, S. N., & Maheshwari, S. K., "Corporate Accounting", Vikas Publishing House, New Delhi, 2018.
3. Jain, S. P., & Narang, K. L. "Corporate Accounting" Kalyani Publishers, New Delhi, 2015.
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol.-II" S. Chand Publishing, New Delhi, 2016.
5. Tulsian, P. C., & Tulsian, B. "Corporate Accounting" S. Chand Publishing, 2016
6. Bergeron, B. "Essentials of XBRL: Financial Reporting in the 21st Century" John Wiley & Sons, New Jersey, 2003.

COURSE OUTCOMES:

After the successful completion of the course, the learners will be able to:

CO1: Articulate the process of issue of shares of a company

CO2: Prepare financial statements such as Profit & Loss Account and Balance Sheet

CO3: Prepare balance sheet after Internal Reconstruction of company

CO4: Analyse the case study of major amalgamations of companies in India

CO5: Illustrate the process of e-filing of annual reports of companies.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H							M	H	H	M	H	H
CO2	H	H	M	M							L	H	M	M	H	H
CO3	H	M	M	M							L	M	H	M	M	H
CO4	H	M	M	M							L	M	M	H	M	M
CO5	M	M	M	M							L	M	M	H	M	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies. This course enables the learners to have a practical training about preparing financial statements such as Profit & Loss Account, Balance Sheet and to have a complete know-how of the process of e-filing of annual reports of companies that are vital to ensure a transformative education.

COD 2102	CORPORATE LAW	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1:To educate relevant definitions and provisions relating to issue of prospectus and allotment of shares;

COB2:To foster their ability to comprehend the company processes, meetings, and decisions

COB3:To describe the framework of dividend distribution, Accounting and Auditing of company;

COB4: To elucidate the role of Board of directors and their legal position.

COB5:To comprehend oppression, mismanagement, corporate restructuring, and winding up & national company law tribunal and appellate tribunal

MODULE I INTRODUCTION TO COMPANIES ACT, 2013 12

Meaning and Definition of Company, Incorporation of Company: Formation of Company, Memorandum of Association, Articles of Association: Distinction and Alteration; Important definitions: Prospectus and Other Documents, Share capital and debentures, Allotment of securities, Private Placement, Alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares; New Amendments.

MODULE II MANAGEMENT AND ADMINISTRATION 12

Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

MODULE III DIVIDENDS, ACCOUNTS AND AUDIT 12

Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, Qualification, Disqualifications, Rotation, Removal, Duties and responsibilities, Auditors report, Constitution and functions of Audit committee.

MODULE IV DIRECTORS AND THEIR POWERS 12

Board of directors, Appointment and qualifications of directors; Independent Director: Eligibility, Powers, Appointment Terms. Director Identification

Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

MODULE V	WINDING UP & NATIONAL COMPANY LAW	12
	TRIBUNAL AND APPELLATE TRIBUNAL	

Oppression, Mismanagement, Rights to apply, Powers of Tribunal, and Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.

National Company Law Tribunal and Appellate Tribunal: Definitions, Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

L – 45;T-15; TOTAL HOURS – 60

TEXT BOOK:

1. Kuchhal, M. C., & Kuchhal, A. "Corporate Laws". Shree Mahavir Book Depot, New Delhi, 2020.

REFERENCES:

1. Chadha R., & Chadha, S. "Company Laws". Scholar Tech Press, Delhi, 2018.
2. Sharma, J. P. "An Easy Approach to Corporate Laws". Ane Books Pvt. Ltd, New Delhi, 2018.
3. Kumar, A., Corporate Laws, Taxmann Publication, New Delhi, 2019.
4. Gowar, L. C. B. "Principles of Modern Company Law". Stevens & Sons, London, 1969.
5. Hanningan, B. Company Law, Oxford University Press, Oxford, 2018.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Elaborate definitions and provisions relating to incorporation of company and related documents.

CO2: Synthesize company processes, meetings, and decisions.

CO3: Analyse the framework of dividend distribution, accounts of the company and audit & auditors of company.

CO4: Determine the role of Board of directors and their legal position.

CO5: State regulatory aspects involved in oppression, mismanagement, corporate restructuring and Winding Up and to study the composition of

Adjudicating Authority i.e., NCLT and NCLAT and its powers.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H						M	H	H		M		H	M	H	H
CO2	H						M	H	H		M		H	M	H	H
CO3	H						M	H	H		H		H	M	H	H
CO4	H						M	H	H		H		H	M	H	H
CO5	H						M	H	H		M		H	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to impart the learners with working knowledge of the provisions of the Companies Act, 2013. This course enables the learners to have more knowledge on corporate law that helps in better administration and to ensure a transformative education required for life-long learning.

COD 2103	BUSINESS MATHEMATICS AND	L	T	P	C
SDG: 04	STATISTICS	3	1	0	4

COURSE OBJECTIVES:

COB1: To analyse the applications of Mathematics and Statistical techniques used business decision making.

COB2: To acquire proficiency in calculus in solving real life business problems

COB3: To find the roots of univariate Analysis using different techniques.

COB4: To demonstrate the concepts of limits, continuity and application of bi-variate analysis.

COB5: To develop the use of time series necessary for applications.

MODULE I INTRODUCTION TO BUSINESS MATHEMATICS 12

Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.

Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

MODULE II DIFFERENTIAL CALCULUS 12

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

MODULE III UNIVARIATE ANALYSIS 12

Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance

MODULE IV BI-VARIATE ANALYSIS 12

Simple and Linear Correlation analysis: Meaning, Measurement (Karl

Pearson's co-efficient and Spearman's Rank correlation) and Properties.

Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression

MODULE V INDEX NUMBERS & TIME SERIES 12

INDEX NUMBERS: Meaning and uses; Construction of index numbers: Aggregative and average of relatives, simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

TIME SERIES: Components; additive and multiplicative models; Trend analysis, moving averages and method of least squares (linear trend).

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;
4. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

TEXT BOOK:

1. Bhardwaj, R. S. "Business Mathematics and Statistics", Scholar Tech Press, New Delhi, 2019

REFERENCES:

1. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for Management", Pearson Education, New Jersey, 2017
2. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017

3. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Acquire proficiency in using different mathematical tools in solving real life economic problems

CO2: Attain proficiency in using(matrices, calculus and mathematics of finance) in solving real life business problems

CO3: Develop an understanding of the various averages and measures of dispersion to describe statistical data

CO4: Illustrate the relationship between two variables through correlation and regression

CO5: Analyze the trends and tendencies over a period of time through time series analysis

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H								H			H	H
CO2	H	H	H	M								M			H	H
CO3	M	M	M	M								M			M	H
CO4	M	M	M	M								M			M	M
CO5	M	M	M	M								M			M	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making. This course enables the learners to achieve numeracy literacy which is considered an important part for their holistic development.

GED 2102	APTITUDE AND INTERPERSONAL	L	T	P	C
SDG: 8	SKILLS	0	0	2	1

COURSE OBJECTIVES:

COB1:To enhance problem solving skills

COB2:To train the students to face competitive examination

COB3:To recognize communication barriers and act accordingly

COB4:To learn the nuances of Group discussion and basic Etiquettes.

MODULE I GENERAL MENTAL ABILITY 8

Problems on Age - Time & Work – Speed, Distance & Time – Problems on Train - shortcut techniques - Simple & Compound Interest.

MODULE II QUANTITATIVE APTITUDE AND REASONING 7

Percentage - Profit & Loss – Ratios and Proportions –Verbal Reasoning: Direction, Blood relations, Calendar and Clocks

MODULE III COMMUNICATION AND INTERPERSONAL SKILL 7

Communication skill - Effective listening skills – Problem Solving – Positive Attitude – Maintaining Trust.

MODULE IV PERSONALITY DEVELOPMENT 8

Presentation skills - Group Discussion techniques - Grooming Basics – Etiquettes - Body Language.

P – 30 ; TOTAL HOURS - 30

REFERENCES:

1. Bhattacharya. Indrajit (2008). An Approach to Communication Skills, DhanpatRai& Co., (Pvt.) Ltd. New Delhi.
2. Swan, Michael (2005). Practical English Usage, Oxford University Press.
3. Tyra .M, Magical Book On Quicker Maths, BSC Publishing Company Pvt. Limited, 2009
4. R. S. Aggarwal , Quantitative Aptitude for Competitive Examinations, S. Chand Limited, 2017
5. R. S. Aggarwal , A Modern Approach to Verbal & Non-Verbal Reasoning , S. Chand Limited, 2010

6. KhattarDinesh , The Pearson Guide to Quantitative Aptitude for Competitive Examinations, 3e, Pearson India , 2016.
7. Bhattacharya. Indrajit, An Approach to Communication Skills, DhanpatRai& Co., (Pvt.) Ltd. New Delhi, 2008
8. Swan, Michael, Practical English Usage, Oxford University Press, 2005
9. P.A. Anand , Wiley's Quantitative Aptitude, 1st Edition,Wiley,2015
10. InduSijwali, A New Approach to Reasoning Verbal & Non-Verbal, Arihant Publications India limited, 2018
11. DishaExperts , Shortcuts in Reasoning (Verbal, Non-Verbal, Analytical & Critical) for Competitive Exams 2nd Edition, Disha Publication, 2018
12. Jaikishan, Premkishan, How to Crack Test Of Reasoning, Arihant Publications India limited, 2018.

COURSE OUTCOMES:

CO1: Apply the concept of aptitude in competitive examination

CO2: Identify simple methods and solutions on problem solving

CO3: Break the glass ceiling and the hurdles of communication barriers

CO4: Present them self positively and master the art of Group discussion and basic etiquettes.

Board of Studies (BoS) :

13thBoS of Department of English held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					L				L	
CO2					M					
CO3								M		
CO4								M		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No. 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This Course offers the employability and creates decent working environment.

COD 2104**BOOK REVIEW****L T P C****SDG: 4****1 0 0 1****COURSE OBJECTIVES:****COB1:** To introduce need and importance of book review.**COB2:** To illustrate the method of book review.**COB3:** To discuss the different method and presentation.**COB4:** To demonstrate the book review with practical example.**MODULE I WRITING THE BOOK REVIEW****8**

Introduction to book review; Method of book review: Preparing to write your review, creating a first draft of the review, polishing the review; Tips for writing; Structural elements.

MODULE II PECHA KUCHA PRESENTATION**7**

Power Point Presentation dos and don'ts; Pecha Kucha Presentation; Guidelines for presenting the book review to audience in Pecha Kucha format.

REFERENCES:

1. Joanna Cutrara, How to Write a Book Review, grammarly.com, 2020, [The Essential Tips on How To Write an Engaging Book Review | Grammarly](#)
2. Christopher Taylor, How to Write a Book Review, wiki how, 2020, [4 Ways to Write a Book Review - wikiHow](#)
3. Admin, How to Write a Book Review, Essay Basic, 2017, [How To Write A Good Book Review, with Samples \(essaybasics.com\)](#)
4. Asihsh Agarwal, Business Presentation in Power Point, Udemy, March 2021, Online Course
5. RecharHarrington, PowerPoint: From Outline to Presentation, Linda.com, 2021, Online Course
6. Pecha Kucha, <https://www.youtube.com/watch?v=Hg9txHjiRYo>, YouTube
7. Pecha Kucha, <https://www.youtube.com/watch?v=5df7XtyvDb4>, YouTube

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Identify the need and importance of book review.**CO2:** Illuminate the book review.**CO3:** Illustrate the different method of presentation.

CO4: Use the method of presentation to present their book review.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course motivates the learners to inculcate the lifelong learning skills which in turn develop the lifelong learning opportunities for equitable education.

SEMESTER – IV

COD 2201	COST ACCOUNTING	L	T	P	C
SDG: 04		4	1	0	5

COURSE OBJECTIVES:

COB1: To install costing system and apply it in preparing cost sheet.

COB2: To design cost systems to ascertain the cost.

COB3: To provide knowledge about various methods of cost determination under incentive schemes.

COB4: To help the learners acquire the ability to use information determined through cost accounting for decision making purpose.

COB5: To make the learners apply activity-based costing for determining cost.

MODULE I CONCEPT AND NATURE OF COST ACCOUNTING 18

Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting; Preparation of Cost Sheet for manufacturing and service sector;

Material Cost: Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Pricing of material, various methods of pricing; Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT), Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ). Treatment of waste, scrap, spoilage, defective and obsolesce.

MODULE II EMPLOYEE COST AND OVERHEADS 15

Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labour cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).

Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & under- absorption of overheads,

Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

MODULE III JOB, BATCH AND PROCESS COSTING 14

Job Costing: Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.

Batch Cost: Meaning of Batch Cost and its application in today's industry.

Process costing: Meaning and application of process costing; Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.

MODULE IV CONTRACT & SERVICE COSTING 14

Contract costing: Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract;

Service costing: Meaning and scope of service costing: Factors in ascertaining service cost, Ascertainment of service cost of Transport, Hospital, Canteen, Toll, Education institution, IT industry, Hotel and any other contemporary service industry.

MODULE V ACTIVITY BASED COSTING (ABC) 14

Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC: resource drivers and cost drivers; Application of ABC in a manufacturing organization and service industry.

L – 60; T – 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organization.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.
9. Suggest suitable cost system for different types of services

organization.

10. Analyze Research & Development cost in pharmaceutical & similar industry.
11. Visit industries to understand process costing, ABC concept.

TEXT BOOKS:

1. Kishor, R. M. Taxman's "Cost Accounting" Taxmann Publication Pvt. Ltd, New Delhi, 2019.
2. S.N Maheswari "Fundamentals of Cost Accounting" 4th edition, Sultan Chand & Sons, New Delhi, 2015.

REFERENCES:-

1. M.C. Shukla, T.S. Grewal, Dr. M. P. Gupta, "Cost Accounting", S.Chand & Company Ltd, New Delhi, 2010.
2. S.P. Iyengar "Cost Accounting" 10th revised edition, Sultan Chand & Sons, New Delhi, 2014.
3. T.S. Reddy, Y. Hariprasad Reddy "Cost Accounting" 4th Revised Edition, Margham Publications, 2019.
4. R.S.N.Pillai and V. Bagavathi "Cost Accounting principles and practices" S Chand & Co Ltd, New Delhi, 2013.
5. Lal, J., & Srivastava, S. "Cost Accounting" McGraw Hill Publishing Co, New Delhi, 2013
6. Mowen, M. M., & Hansen, D. R. "Cost Management" Thomson Publications, Stanford, 2005.
7. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Illustrate various types of cost of production

CO2: Compute unit cost and total cost of production and prepare cost statement

CO3: Figure out employee cost, employee productivity, and employee turnover

CO4: Ascertain cost under job costing, batch costing, process costing, contract costing and service costing

CO5: Apply activity-based costing for cost determination.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H								H	H	H	H	H
CO2	H	H	M	M								H	H	H	H	H
CO3	H	M	M	M								M	M	M	M	H
CO4	H	M	M	M								M	M	M	M	M
CO5	M	M	M	M								M	M	M	M	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose. This course will substantially increase the knowledge of learners who have relevant skills for employment, decent jobs and entrepreneurship.

COD 2202	FINANCIAL MANAGEMENT	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

COB1: To demonstrate the principles and practices of financial management.

COB2: To apply capital budgeting techniques for business decisions.

COB3: To examine the various capital structure theories and analyse factors affecting capital structure decisions.

COB4: To examine various theories of dividend and analyse factors affecting dividend policy and suggest sound dividend policy.

COB5: To design working capital policy based on the assessment of financial requirements and Compare CSR and Profitability.

MODULE I INTRODUCTION TO FINANCIAL MANAGEMENT 12

Nature, scope, and objectives of financial management, profit maximization Vs. wealth maximization; Value maximization: concept and implications, Economic Value Added (EVA), Market Value Added (MVA); Functions and Responsibilities of Finance Manager; Responsible Investment: concept and significance; Triple Bottom Line Concept; People, Planet, and Profit; Time value of money, Risk and Return Analysis; Emerging dimensions in finance area: Crypto Currencies and Block Chain.

MODULE II CAPITAL BUDGETING 12

Capital Budgeting: Cash Flow Estimation; Payback Period Method; Discounted Payback Period Method; Accounting Rate of Return; Net Present Value (NPV); Net Terminal Value; Internal Rate of Return (IRR); Profitability Index;

Capital budgeting under Risk & Uncertainty; Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method;

Responsible Investment: Environmental, Social and Governance (ESG) factors into investment decisions to better manage risk and generate sustainable long term returns. Use of expert system in Capital Budgeting Decisions.

MODULE III COST OF CAPITAL AND FINANCING DECISION 14

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost

of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital; Capital Structure: Theories of Capital Structure: Net Income, Net Operating Income, MM Hypothesis, Traditional Approach; Operating Leverage, Financial Leverage and Combined Leverage; EBIT-EPS Analysis; Cost-Benefits Analysis including social cost; Determinants of Optimum Capital Structure; Use of expert system in financing decisions.

MODULE IV MANAGING PROFIT 10

Theories for dividend decision for corporate valuation: Walter's Model, Gordon's Model, MM Approach; Forms of dividend payment; types of dividend policies and Determinants of Dividend policy; Corporate Social Responsibility (CSR): Policy, Strategy, Implications, and Governance

MODULE V WORKING CAPITAL DECISIONS 12

Concept of Working Capital, Operating & Cash Cycles; Risk-return Trade off; sources of short- term finance; working capital estimation; cash management; receivables management and inventory management, Use of expert system in working capital decisions.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Work on the spreadsheet for various financing decisions of a select company based on published annual report.
2. Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.' Prepare and present a report on key learnings from the same.
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
6. Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution.
7. Use expert system for taking various decisions related to financial management.

TEXT BOOK:

1. Khan, M. Y., & Jain, P. K. "Financial Management: Text and Problem" Tata McGraw Hill Education, New Delhi, 2018.

REFERENCES:

1. Kothari, R. "Financial Management: A Contemporary Approach" Sage Publications India Pvt. Ltd, New Delhi, 2016.
2. Rustagi, R. P. "Fundamentals of Financial Management" Taxmann Publication. New Delhi, 2015.
3. Pandey, I. M. "Financial Management" Vikas Publications, New Delhi, 2015.
4. Sharma, S. K., & Sareen, R. "Fundamentals of Financial Management" New Delhi: S. Chand Publishing, New Delhi, 2018.
5. Horne, J. C., & Wachowicz, J. M. "Fundamentals of Financial Management: Prentice Hall, New Jersey, 2008.
6. Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. "Corporate Finance" McGraw Hill Education, New York, 2014.
7. Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Assess the impact of time value of money in different business decisions.

CO2: Analyse capital budgeting process and apply capital budgeting techniques for business decisions.

CO3: Illustrate the various capital structure theories and analyse factors affecting capital structure decisions.

CO4: Critically examine various theories of dividend, identify and analyse factors affecting dividend policy and suggest sound dividend policy.

CO5: Design working capital policy based on the assessment of financial requirements and Compare CSR and Profitability.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H								H	H	H	H	H
CO2	H	H	M	M								H	H	H	H	H
CO3	H	M	M	M								M	M	M	M	H
CO4	H	M	M	M								M	M	M	M	M
CO5	M	M	M	M								M	M	M	M	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to familiarize the learners with the principles and practices of financial management. This course helps the learners to analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital and the like and enrich themselves as assets for the country and be more productive.

COD 2203	ENTREPRENEURSHIP DEVELOPMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept of different entrepreneurial traits and dimensions of entrepreneurship.

COB2: To describe the parameters to assess opportunities and constraints for innovative business ideas.

COB3: To elucidate the different ways of funding the business idea.

COB4: To describe the steps in formulation & implementation of business process.

COB5: To address the steps and issues in mobilizing resources for startup

MODULE I INTRODUCTION TO ENTREPRENEURSHIP 12

Meaning, Elements, Determinants and Importance of entrepreneurship and creative Behaviour; Creativity and entrepreneurship, Steps in Creativity, Innovation and inventions; Factors that influence Entrepreneurship, Entrepreneurship around us; Dimensions of entrepreneurship; Types of Entrepreneurship: Intrapreneurship, Technopreneurship, Cultural entrepreneurship, International entrepreneurship, Ecopreneurship, and Social entrepreneurship.

MODULE II ENTREPRENEURSHIP IN INDIA 12

Concept of business houses and Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution; Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

MODULE III ENTREPRENEURSHIP ECOSYSTEM 12

Requirement, Availability and access to finance, Marketing assistance, Technology and industrial accommodation, Role of government, Institutions, industries / entrepreneur's associations and Self help groups, Concept, Role and functions of business incubators, Angel investors, Venture capital, Start-up finance and private equity fund.

MODULE IV SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY 12

Significance of writing the business plan / project proposal including feasibility

analysis; Contents of business plan/ project proposal; Designing business processes, Location, Layout, Operation, Planning & control; Preparation of project report (various aspects of the project report such as size of investment, Nature of product, Sourcing of material, Market potential may be covered); Project submission / Presentation and appraisal thereof by external agencies, such as financial / non- financial institutions.

MODULE V BUSINESS MODELS & MOBILIZING RESOURCES 12

Business models: The importance and diversity of business model, emerging business models, potential fatal flaws of business models, components of an effective business model.

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, Suppliers, Bankers, Principal customers; Contract management: Basic start-up problems.

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

TEXT BOOKS:

1. Sangeetha Sharma, "Entrepreneurial Development", PHI learning private Ltd, Delhi, 2020.
2. Debasish Biwas and Chanchal Dey, "Entrepreneurial Development in India", Routledge, New York, 2021.

REFERENCES:

1. Hisrich, R., Peters, M., & Shepherd, D. "Entrepreneurship" McGraw Hill Education, New York, 2017.

2. Howard Frederick, Allan O'Connor, Donald F. Kuratko, "Entrepreneurship" Cengage AU Learning, 2018.
3. Desai, V., "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, Mumbai, 2009.
4. Dollinger, M. J. "Entrepreneurship: Strategies and Resources", Prentice Hall, New Jersey, 2008.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Discern distinct entrepreneurial traits and dimensions of entrepreneurship

CO2: Identify the parameters to assess opportunities and constraints for new business ideas.

CO3: Develop a business idea by adopting systematic process.

CO4: Design strategies for successful implementation of ideas.

CO5: Create a business plan for startup.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M		M					H		M	H	H	M	H	H
CO2	H	M		M					H		M	H	H	M	H	H
CO3	H	H		M					H		M	H	H	M	H	H
CO4	M	H		M					H		M	H	H	M	H	H
CO5	M	L		M					H		M	H	H	M	H	H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps to create more number the entrepreneur by making them creative, innovative and encouraging the growth of micro, small and medium-sized enterprises and also to equip the learners to learn entrepreneurial skills so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

GED 2204	APTITUDE AND WORKPLACE SKILL	L	T	P	C
SDG: 8		0	0	2	1

COURSE OBJECTIVES:

COB1:To enlighten students with the basic logical reasoning concept.

COB2:To prepare the students to face competitive examination

COB3:To efficiently make use of goal setting and to inculcate the elements of being a good leader and a team member

COB4: To prepare the students holistically to face the Personality Test

MODULE 1	GENERAL MENTAL ABILITY	8
-----------------	-------------------------------	----------

Probability- Permutations & Combinations - Allegations and mixture –Data interpretation.

MODULE II	ANALYTICAL AND LOGICAL REASONING	7
------------------	---	----------

Order & Ranking – Seating Arrangements – Statement and Conclusions – Letter and alpha numeric series – Venn Diagram – Logical Puzzles – Coding and Decoding

MODULE III	MANAGEMENT SKILLS	7
-------------------	--------------------------	----------

Goal setting - Leadership styles – Team Building – Teamwork – Time Management – Stress Management

MODULE IV	INTERVIEW SKILLS	8
------------------	-------------------------	----------

Interview Preparation – CV's and Resume building - Preparation of Self Introduction- Facing Personal Interview – Mock interview

P -30; TOTAL HOURS -30

REFERENCES:

1. Tyra .M, Magical Book on Quicker Maths, BSC Publishing Company Pvt. Limited, 2009.
2. R. S. Aggarwal, Quantitative Aptitude for Competitive Examinations, S. Chand Limited, 2017.
3. R. S. Aggarwal, A Modern Approach to Verbal & Non-Verbal Reasoning, S. Chand Limited, 2010.
4. Khattar Dinesh, The Pearson Guide to Quantitative Aptitude for Competitive Examinations, 3e, Pearson India, 2016.
5. Rajesh Verma, Fast Track Objective Arithmetic Paperback, Arihant Publications (India) Limited, 2018.

6. Arun Sharma Teach Yourself Quantitative Aptitude Useful for All Competitive Examinations, McGraw Hill Education (India) Pvt. Limited, 2019.
7. Bhattacharya. Indrajit, An Approach to Communication Skills, Dhanpat Rai & Co., (Pvt.) Ltd. New Delhi, 2008.
8. Swan, Michael, Practical English Usage, Oxford University Press, 2005.
9. P.A. Anand, Wiley's Quantitative Aptitude, 1st Edition, Wiley, 2015.
10. InduSijwali, A New Approach to Reasoning Verbal & Non-Verbal, Arihant Publications India limited, 2018.
11. Disha Experts, Shortcuts in Reasoning (Verbal, Non-Verbal, Analytical & Critical) for Competitive Exams 2nd Edition, Disha Publication, 2018.
12. Jaikishan, Premkishan, How to Crack Test of Reasoning, Arihant Publications India limited, 2018.

COURSE OUTCOMES:

CO1: Apply and solve the difficult problems of logical reasoning

CO2: Solve aptitude problems efficiently

CO3: Become a Leader or an effective team member and manage time and stress effectively

CO4: Face the Personality Test / Interview with confidence

Board of Studies (BoS):

13th BoS of Department of English
held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10
CO1							L		M	
CO2					H					
CO3								L		
CO4								H		

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps to learn the skills such as active listening, collaboration, presenting ideas, effective communication and employability skills which are highly valued in the modern workplace.

COD 2204	BLOG WRITING	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

COB1: To introduce the blog post and its importance.

COB2: To discuss the importance of topic selection.

COB3: To exemplify the content writing and proof reading.

COB4: To explain the benefit of the Search Engine Optimization and its method.

COB5: To demonstrate the blog writing with practical example.

MODULE I	INTRODUCTION TO BLOG WRITING	8
-----------------	-------------------------------------	----------

Introduction to the Blog Post; Why Blog and what are the Benefit; Understand your audience; How to Select a topic? Organise your content then write; Edit, proofread your post and fix your formatting; Insert call to action at the end.

MODULE II	TYPES OF POST	7
------------------	----------------------	----------

Optimize on page SEO; Discussion on Different type of posts like list post, cross platform posts, entertainment posts, new posts, personal posts, self-promotional posts, question posts, controversial posts.

L – 15; TOTAL HOURS – 15

Practical Exercises:

- Discussion of different type of blogging platform
- Domain name registration
- Overview of the Blogspot and wordpress.
- Creating the blog by learners
- Writing the blogs by learners

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

REFERENCES:

1. Martin Waxman, Blogging for your business, Linda.com
2. Basim Salim, The Ultimate Guide to Writing Viral Blog Posts, Udemy.com
3. Lan Lurie, SEO, Linda.com

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Illustrate the blog post and its importance.

CO2: Identify the suitable topic for their blog post.

CO3: Illustrate the content writing and proof reading.

CO4: Instantiate the Search Engine Optimization.

CO5: Carryout the blog writing in practice.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H
CO5				H	H							H			H	H

Note: L - Low Correlation M -Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course helps the students to enrich themselves as human capital as they can write in blogs and strengthen their communicative and research experience to face the competitive world

SEMESTER – V

COD 3101	MANAGEMENT ACCOUNTING	L	T	P	C
SDG: 08		4	1	0	5

COURSE OBJECTIVES:

COB1: To impart knowledge about the use of financial, cost and other data for the purpose of managerial plan, control and decision making.

COB2: To prepare Cash Flow and Fund Flow Statement for managerial decision making.

COB3: To prepare various budgets and to measure the performance of the business firm applying budgetary control measures

COB4: To compute standard costs and analyse production cost preparing variance report.

COB5: To analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even techniques.

MODULE I INTRODUCTION TO MANAGEMENT ACCOUNTING 15

Meaning, Objectives and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making;

Financial Statement Analysis And Interpretation: Techniques; Ratio analysis: Classification of ratios;

MODULE II CASH FLOW & FUND FLOW STATEMENT 15

Cash Flow Statement: Advantages And Limitations; Preparation of Cash Flow Statement; Fund flow statement: Concepts of Funds, Importance of Fund Flow Statement, Working capital Statement and Funds from operations, Sources & Applications, Preparation of Fund Flow Statement.

MODULE III BUDGET AND BUDGETARY CONTROL 15

Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting; difference between performance & traditional budgeting.

MODULE IV STANDARD COSTING 15

Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis; material, labour, overheads and sales variances.

MODULE V MARGINAL COSTING 15

Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio; Break-even analysis: algebraic and graphic methods; Angle of incidence and margin of safety;

Decision making based on Marginal Cost Analysis: profitable product mix, Acceptance or Rejection of offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down; Key factor.

Managerial Decision making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making;

L – 60; T - 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to:

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyze and interpret case studies

TEXT BOOK:

1. Khan, M. Y., & Jain, P. K. "Management Accounting: Text, Problems and Cases" Tata McGraw Hill Education, New Delhi, 2017

REFERENCES:

1. Maheshwari, S. N., & Mittal, S. N. "Management Accounting-Principles & practice" Mahavir Publications, New Delhi, 2017.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M.

“Management Accounting Information for Decision-Making and Strategy Execution” Pearson Education, London, 2013.

3. Hilton, R. W., & Platt, D. E. “Managerial Accounting: Creating Value in a Global Business Environment” McGraw Hill Education, New York, 2008.
4. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. “Introduction to Management Accounting” Pearson Prentice Hall, New Jersey, 2005.
5. Balakrishnan, N., Render, B., & Stair, J. R. M. “Managerial Decision Modeling with Spreadsheet” Pearson Education, London, 2012
6. George E. M, “Management Decision Making: Spreadsheet Modeling, Analysis, and Application” Cambridge University Press, Cambridge, 2000.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Illustrate the concept of management accounting.

CO2: Prepare Cash Flow and Fund Flow Statement.

CO3: Formulate various budgets and to measure the performance of the business firm applying budgetary control measures

CO4: Compute standard costs and analyse production cost preparing variance report

CO5: Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H								M	M	M	H	H
CO2	H	H	M	M								M	M	M	H	H
CO3	H	M	M	M								M	M	M	M	H
CO4	H	M	M	M								H	H	H	M	M
CO5	M	M	M	M								H	H	H	M	M

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to impart the learners, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making. This course helps the learners to enrich themselves as human capital and they can strengthen the country's competitiveness.

COD 3102	GOODS AND SERVICES TAX	L	T	P	C
SDG: 04		3	1	0	4

COURSE OBJECTIVES:

COB1: To elucidate the concept, need, and utility of indirect taxes & GST.

COB2: To comprehend on the concept of supply under GST law and to give constitutional Framework of GST a levy of cost.

COB3: To foster their ability to comprehend the input tax credit under GST.

COB4: To elaborate the GST registration details

COB5: To provide salient features of GST law and implications of its various provisions of penalties, interest and tax.

MODULE I	INTRODUCTION TO GST	12
-----------------	----------------------------	-----------

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST, GST Council: Constitution, Structure and functioning.

MODULE II	CONCEPT OF SUPPLY UNDER GST LAW & LEVY OF GST	12
------------------	--	-----------

Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration.

Levy of GST: Basis of Charge of GST, Inter-State Supply, Intra-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications.

MODULE III	INPUT TAX CREDIT UNDER GST LAW	12
-------------------	---------------------------------------	-----------

Meaning, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.

MODULE IV	REGISTRATION UNDER GST LAW	12
------------------	-----------------------------------	-----------

Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating

to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

MODULE V OTHER PROCEDURES UNDER GST 12

Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS), Audit under GST.

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

TEXT BOOK:

1. Ahuja G., & Gupta, R. "Direct Taxes Ready Reckoner." Wolters Kluwer (India) Pvt. Ltd., New Delhi, 2020.

REFERENCES:

1. Mehrotra, H.C., & Agarwal, V. P. "Goods and Services Tax (G.S.T)", Sahitya Bawan Publications, Uttar Pradesh, 2021.
2. Singhania, V. K., & Singhania, M. "Students Guide to Income Tax Including GST", Taxmann Publication, New Delhi, 2020.
3. The ICAI Study Material for Final Course Group-II, Paper 8: Indirect Tax Laws.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Articulate the concept, need, and utility of indirect taxes.

CO2: Analyse the taxable event, i.e., supply under GST.

CO3: Describe the provisions relating to levy of GST.

CO4: Examine implications of input tax credit.

CO5: Identify the various procedures under GST pertaining to penalties and interest and to file GST return online.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	M	H						H	M	H		M	H	M	H	H
CO2	M	H						H	M	H		M	H	M	H	H
CO3	M	H						H	M	H		H	H	M	H	H
CO4	M	H						H	M	H		H	H	M	H	H
CO5	M	H						H	M	H		H	H	M	H	H

Note: L- Low Correlation M -Medium Correlation H - High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law. This course enables the learners to have an education and training that are vital to ensure a transformative education required for life-long learning.

COD 3103	NATIONAL SERVICE SCHEME	L	T	P	C
SDG: 10		1	1	0	2

COURSE OBJECTIVES:

COB1: To make the students understand the basic concepts of NSS.

COB2: To familiarise the students about the needs and problems of the community and involve them in problem-solving.

COB3: To familiarise the youth development programmes under the government of India.

COB4: To develop the student's capacity to meet emergencies and natural disasters.

COB5: To make awareness to the students about the importance of health and hygienic in day to day life.

MODULE I	INTRODUCTION AND BASIC CONCEPTS OF NSS	6
-----------------	---	----------

Introduction, History, aims and objectives of NSS, Emblem, Flag, Motto, Song, Organizational structure, Roles and responsibilities of NSS functionaries.

MODULE II	NSS PROGRAMMES AND ACTIVITIES	6
------------------	--------------------------------------	----------

Concept of regular activities, special camping, Basis of adoption of village/slums, Methodology of conducting survey, Financial pattern of the scheme, Coordination with different agencies, Maintenance of dairy.

MODULE III	YOUTH DEVELOPMENT PROGRAMME IN INDIA	6
-------------------	---	----------

National Youth Policy, Youth Development Programme at the National level, State level and voluntary sector, Youth-focused and Youth-lead organizations.

MODULE IV	DISASTER MANAGEMENT	6
------------------	----------------------------	----------

Introduction to Disaster Management, classification of disaster, Role of youth in Disaster Management, National Disaster Response Force and Civil Defense, organization and functions

MODULE V	HEALTH, HYGIENE AND SANITATION	6
-----------------	---------------------------------------	----------

Definition, need and scope of health education, Food and nutrition, Safe

drinking water, water borne diseases and sanitation (Swatch Bharat Abhiyan), National Health Programme.

L – 15;T- 15; TOTAL HOURS – 30

TEXT BOOK:

1. J.D.S.Panwar, Amit Kumar Jain &Brijesh Kumar, “National Service Scheme, A Youth Volunteers Programme”, Daya Publishing House, New Delhi, 2020

REFERENCES:

1. National Service Scheme Manual, Government of India.
2. Training Programme on National Programme scheme, TISS.
3. Orientation Courses for N.S.S. Programme officers, TISS.
4. Social service opportunities in Hospitals, Kapil K.Krishan, TISS

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the basic concepts of NSS

CO2: Demonstrate the clear picture on NSS activities and the organization structure of NSS.

CO3: Practically show the social responsibility by doing the campus activities.

CO4: Describe the disaster management and rescue operations of the country.

CO5: Illustrate the importance of health education and hygienic in our community.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1				H		H	H	H	H			H				
CO2				H		H	H	H	H			H				
CO3				H		H	H	H	H			H				
CO4				H		H	H	H	H			H				
CO5				H		H	H	H	H			H				

Note: L - Low Correlation M -Medium Correlation H -High Correlation

SDG 10 :Reduce inequality within and among countries

This course enable the learners to understand what are the social and emotional causes of poverty and it helps to end the inequalities, and create awareness that social welfare programs are the best support through activism, votes, time and talent that can help make a difference in the society.

COD 3104	CASE STUDY ANALYSIS	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

COB1: To describe the various information of the case study analysis

COB2: To illustrate the case study writing

MODULE I	INTRODUCTION TO CASE STUDY ANALYSIS	8
-----------------	--	----------

Meaning of Case Study and Case Study Analysis, Types of Case Study, Steps for writing the Case Study, Writing the Management Case Study.

MODULE II	CASE STUDY REPORT	7
------------------	--------------------------	----------

Format of Case Study, Layout of the Case Study, Pitfalls to Avoid in Case Analysis, Contents of Case Study Report, Reviewing and Presenting the Case Study.

L – 15; TOTAL HOURS –15

Practical Exercises:

Learners will read and analyse the following cases and write a report:

- Whistleblowing & the Environment: The Case of Avco Environmental
- Corporate Scandals
- The Polluter's Dilemma
- e-Health and Commercial Genetic Testing

REFERENCES:

1. <https://www.jcub.edu.au/wp-content/uploads/2017/06/case-study-writing-jcub-1-case-study-analysis.pdf>
2. <https://www.wikihow.com/Write-a-Management-Case-Study>
3. <https://papersowl.com/blog/how-to-write-a-case-study-analysis>
4. <http://www2.econ.iastate.edu/classes/econ362/hallam/CaseStudies/WritingCaseStudy.pdf>
5. <http://www.businessethics.ca/cases/>
6. https://www.monash.edu/_data/assets/pdf_file/0010/2048473/Writing-a-case-study.pdf
7. https://www.google.co.in/books/edition/The_Case_Study_Handb

[ook/jXfoCQAAQBAJ?hl=en&gbpv=1&dq=case+study+analysis+format&printsec=frontcover](https://www.google.co.in/books/edition/The_Case_Study_Handbook_Revised_Edition/57RGDwAAQBAJ?hl=en&gbpv=1&dq=case+study+analysis+format&printsec=frontcover)

8. https://www.google.co.in/books/edition/The_Case_Study_Handbook_Revised_Edition/57RGDwAAQBAJ?hl=en&gbpv=1&dq=case+study+analysis+format&printsec=frontcover

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Explain the different types of case study

CO2: Analyse the management case study report

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H
CO5				H	H							H			H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The practical exposure of writing a case study analysis will help to develop the learners skilled propensity, toughen subjective personality and provide a greater door to prospect to inculcate the lifelong learning skills.

COD 3105	SUMMER INTERNSHIP	L	T	P	C
SDG: 4		0	0	0	2

COURSE OBJECTIVES:

COB1: Provide industrial exposure to the students, which cannot be simulated in the classroom and hence creating competent professionals in the industry.

COB2: Provide possible opportunities for interns to learn, understand and sharpen the real time technical / managerial skills required at the job.

Guidelines

- Students have to undergo a summer internship after the fourth semester for the period of 30 days comprising of minimum 75 hours.
- At the end of the internship, the student shall submit a report on the internship along with the company certificate.
- The evaluation will be made based on this report and a Viva-Voce Examination, conducted by a Departmental Committee constituted by the Head of the Department.
- Viva-Voce Examination will be held during the fifth semester and the credit will be awarded in the same semester itself.
- Other details relating to summer internships are given in the regulation.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Write an Internship report upon completion of their internship

CO2: To work & gain knowledge of real time business environment.

CO3: To analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and bring forward the deviations.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO
CO1			H	H		H			H	H		H		H	H	H
CO2			H	H		H			H	H		H		H	H	H
CO3			H	H		H			H	H		H		H	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

The practical exposure of the working environment help to develop the learners professional aptitude, strengthen personal character, and provide a greater door to opportunity which in turn promote the inclusive quality education and productive employment.

SEMESTER – VI

COD 3201	INCOME TAX LAW AND PRACTICE	L	T	P	C
SDG:4		4	1	0	5

COURSE OBJECTIVES:

COB1: To provide knowledge of the various provisions of income-tax law in India.

COB2: To elucidate the concept of income under the head's salaries under section 15 – 17 and measure the income from house property under section 22 -27.

COB3: To define the concept of income from Profits and gains of business or profession under sec. 28- 44 and to elucidate the concept of income from capital gain and appreciate the concept of income from other sources.

COB4: To foster their ability to comprehend the provisions to compute total income and tax liability of individuals and HUFs.

COB5: To educate the provisions relating to filing of return of income.

MODULE I INTRODUCTION 14

Tax: Concept, Types: Direct and Indirect; Canons of taxation; Direct Tax: Need, features and basis of charges, Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts, Residential status, Scope of Total Income, Heads of Income; Income which do not form a part of Total Income, Agriculture Income and its taxability.

MODULE II INCOME FROM SALARY AND HOUSE PROPERTY 16

a. Meaning of salary, Basis of charge, Conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.

b. Income from house property: Basis of charge, Determinants of Annual Value, Deductions and exemptions, Computation of taxable income from House Property.

MODULE III PROFITS AND GAINS FROM BUSINESS OR PROFESSION, CAPITAL GAINS, AND INCOME FROM OTHER SOURCES 16

a. Meaning of business income, Methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and

profession.

b. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains, Meaning of Transfer, Computation of taxable capital Gain.

c. Income from Other Sources: Basis of charge, Dividend, Interest on securities, Winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, Impermissible deductions.

MODULE IV COMPUTATION OF TOTAL INCOME AND TAX LIABILITY OF INDIVIDUAL AND HUF 16

Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.

MODULE V PREPARATION OF RETURN OF INCOME 13

Filing of return: Manually and on-line filing of returns of income & TDS; Provision & Procedures of compulsory on line filing of returns for specified assesses.

L – 60; T - 15; TOTAL HOURS – 75

Practical Exercises:

The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. File Income-tax return of individuals and HUF;
3. Compute income under different heads, total income, and tax liability of an individual and HUF;
4. Apply for TAN for a firm and file its TDS return;
5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

TEXT BOOK:

1. Dr Girish Ahuja & Dr Ravi Gupta, "Simplified Approach to Income Tax". Flair Publications Pvt. Ltd, New Delhi, 2021.

REFERENCES:

1. Singhania, V. K., & Singhania, M. "Student's Guide to Income Tax

including GST-Problems & Solutions”, Taxmann Publications Pvt. Ltd. New Delhi, 2020.

2. V.B. Gaur & Narang, “Income Tax Law and Practice”, Kalayani Publishers, 2020.
3. Dr. Vinod K. Singhania, “Student's Guide to Income tax”, Taxmann Publications Pvt. Limited, 2021.
4. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2018.
5. Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Articulate the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;

CO2: Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;

CO3: Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;

CO4: Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;

CO5: Elaborate the provisions relating to filing of return of income.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	H						H	M	H		M	H	M	H	H
CO2	M	H						H	M	H		M	H	M	H	H
CO3	M	H						H	M	H		H	H	M	H	H
CO4	M	H						H	M	H		H	H	M	H	H
CO5	M	H						H	M	H		H	H	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income which will definitely enrich them as a productive human capital.

COD 3202	BUSINESS ANALYTICS	L	T	P	C
SDG: 4	USING PYTHON	0	0	4	2

COURSE OBJECTIVES:

COB1: To introduce the basics of python programming language

COB2: To illustrate the function, module and packages to organize data in python.

COB3: To illuminate python function and libraries to calculate the return of security and portfolio.

COB4: To illustrate the python function and libraries to calculate the risk of security and portfolio

COB5: To demonstrate the use of python library to calculate the regression

MODULE I INTRODUCTION TO PYTHON BASICS 10

Introduction: Programming Language, Compiler and Interpreter, introduction to Python, Integrated Development Environment: introduction, Jupiter Notebook, Installation of Jupiter Notebook, Introduction to the Spyder, Introduction to the Pycharm; Google Collab: Introduction, function of Google Collab, Variable: Numbers, Strings, Printing a Variables; Lists, Dictionary, Bullian and Tupple, Set; Logical Operator; If else Statement; For Loop While Loop.

MODULE II ORGANIZING DATA IN PYTHON USING 11
FUNCTION, MODULE, PACKAGE AND
LIBRARY

Range, List Comprehension; Functions, Lambda Expression; Map and Filter, Methods; Object Oriented Programming: Introduction, Modules and Package, Standard Library, Importing Modules, Must Have Package for Finance, Working with Array, Generating Random Number, Source of Financial Data; Importing and Organising Data in Python, Changing the index of your time series data.

MODULE III CALCULATION OF SECURITIES AND 8
PORTFOLIO RATE OF RETURN USING
PYTHON

Calculating and comparing rate of returns in python: Risk and return, Calculating security rate of return (Simple return and Logarithmic return); Portfolio of Security and its rate of return, Calculating Portfolio of Securities

rate of Return, Popular stock indices that can help us understand financial market. Calculation of Indices rate of return.

MODULE IV CALCULATION OF RISK OF THE SECURITY 11 AND PORTFOLIO USING PYTHON

Security Risk: Introduction, Calculation of Security Risk, Calculation of Security risk in Python, Benefit of Portfolio diversification, Calculating Covariance between securities, Measuring Correlation between Stocks. Calculating Covariance and Correlation. Considering risk of multiple securities in a portfolio, calculating portfolio risk, Systematic vs. Idiosyncratic risk, Calculating Diversifiable and Non-Diversifiable risk.

MODULE V REGRESSION ANALYSIS USING PYTHON 20

Regression: Fundamental of Simple regression and its calculation, Calculation of regression in python, Computing Alpha, Beta, and R Squared in Python.

P – 60; TOTAL HOURS – 60

TEXT BOOK:

1. Yuxing Yan, Python for Finance, Packt Publishing Ltd., Birmingham B3 2PB, UK, 2017.

REFERENCES:

1. Yves Hilpisch, Python for Finance, Oreilly, Canada, 2018.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Describe the fundamentals of python

CO2: Use the python module, package to organize the data in python

CO3: Calculate the return of security and portfolio using python

CO4: Calculate the risk of security and portfolio using python.

CO5: Carry out the python libraries to apply the regression in securities and portfolio.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H	H						H			H	H
CO2				H	H	H						H			H	H
CO3				H	H	H						H			H	H
CO4				H	H	H						H			H	H
CO5				H	H	H						H			H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations, and it helps the students to enrich themselves as productive workforce and become strong contributors to the economy

COD 3203	CURRENT BUSINESS AFFAIRS	L	T	P	C
SDG: 16		1	0	0	1

COURSE OBJECTIVES:

COB1: To enable the learners to have an overview of Current Business Affairs.

COB2: To help the learners to appreciate the importance New Papers and its impact on business and society

COB3: To discuss how competitive exam books are useful to learners

COB4: To make the learners to appreciate the importance of presentation skills and its impact on business and society

MODULE I DISCUSSION ABOUT NEWS ANALYSIS 8
Business, National, International, Politics, Sports News analysis; its discussion and presentation.

MODULE II DISCUSSION ABOUT KNOWLEDGE PRESENTATIONS 7

Latest topics from Technology, Business and Economics mainly Banking, Insurance, Trade Laws, rules and regulations: GDP, Money Market, Stock Market, COVID - 19 and impact on business.

Practical Exercises:

Group Discussions and Other Activities: Topics related to Management, Current affairs and Society, Goal setting with action plan, Competitive Exam Preparations: UPSC, SSC, TNPSC, CAT and TANCET.

Book Reviews: Management books, Autobiographies, Biographies, Entrepreneurship, Building organizations, Book review and presentations and submission of report.

Note:

Throughout this course students will keep them updated with business affairs appearing in sources such as: newspapers, business magazines, television channels, etc. This means that the students need to make it a habit to read the newspaper on daily basis and search the archives as well.

L – 15; TOTAL HOURS –15

REFERENCES:

1. Manorama Year Book 2021, Publisher: The Malayala Manorama
2. India 2020, Ministry of Information and Broadcasting, Government of India
3. Economic Times, Economic Standard, Financial Express
4. Pratitogita darpan English Monthly Magazines
5. Competition Success Review Monthly Magazines
6. Arun Sharma, How to prepare CAT and other exams, 2020
7. E.S. Ramasamy, TANCET MBA Entrance exam, Sura Books Publisher, 2019
8. BYJU'S Monthly UPSC Magazine

COURSE OUTCOMES:

On successful completion of this course learners should be able to

CO1: Inculcate the newspaper reading habit mainly business related topics.

CO2: Discuss the current business affairs.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H							H			H	H
CO2				H	H							H			H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 16: Build effective, accountable and inclusive institutions at all levels

This course helps the students in building public trust, stronger social cohesion, peaceful and inclusive societies.

COD 3204	PROJECT WORK	L	T	P	C
SDG: 8		0	0	12	6

COURSE OBJECTIVES:

COB1: To gain knowledge of real time business environment.

COB2: To explore the various functional areas and analyze how theoretical concepts taught are applied in real life situations.

COB3: To provide hands-on experience on Research & Development projects.

GENERAL GUIDELINES:

- Project work shall be carried out by every individual student under the supervision of a faculty of the department.
- Supervisor for the project will be approved by the Head of the Department considering the guidelines followed in the department to allocate supervisor for student projects.
- The student should meet the supervisor periodically and attend the review committee meetings for evaluating the progress.
- Project review schedules, weightage for each review and rubrics for evaluation will be prepared by the project coordinator in line with the academic calendar and informed to the students in advance.
- Proper documents shall be maintained by the supervisor to ensure the attendance and progress of the students.
- Students shall carry out the project and submit the project as per the department project guidelines.
- The deadline for submission of final Project Report / Thesis / Dissertation is within 30 calendar days from the last Instructional day of the semester.
- The project coordinator in consultation with head of the department and controller of examination shall arrange for an external expert member to conduct the final viva-voce examination to ascertain the overall performance of the students in Project work.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: To analyze best practices, system, processes, procedures and policies of a company / industry in different functional areas and bring forward the deviations.

CO2: To develop skills in report writing through data collection, data analysis, data extraction, and presentation and draw lessons from firms/ companies.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO 1			H	H	H							H				
CO 2			H	H	H							H				

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

This course helps the learners to enrich themselves as efficient employees and they can strengthen the country's competitiveness.

DISCIPLINE SPECIFIC ELECTIVES

CODX 01	MARKETING MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To draft out key marketing concepts and its application to different markets.

COB2: To describe the major types of consumer buying behaviour.

COB3: To identify the stages in the buyer decision process and completely outline the components of the marketing mix.

COB4: To examine the firms marketing strategy and marketing mix must evolve and adapt to match consumer behavior and perceptions of the product.

COB5: To analyze the roles of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

MODULE I INTRODUCTION 12

Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors: company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors, demographic, economic, natural, technological, politico-legal and socio- cultural.

MODULE II UNDERSTANDING CONSUMER BEHAVIOUR 12 **AND MARKET SELECTION**

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation, Levels and bases of segmenting consumer markets. Market Targeting, concept and criteria. Product Positioning, concept and bases; Product differentiation- concept and bases.

MODULE III MARKETING MIX DECISION -PRODUCT 12

Product Decisions: Concept and classification; Levels of Product. Designing value, Product-mix dimensions, strategies and types; Branding, functions, strategies, types and qualities of good brand name; Packaging and Labelling,

functions, types and ethical aspects; Product support services. New Product Development: Product life cycle, concept and marketing strategies; New product development, concept and process.

MODULE IV MARKETING MIX DECISIONS -PRICING AND 12 **DISTRIBUTION**

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution, types and functions. Delivering value, factors affecting choice of distribution channel; Distribution strategies; Distribution logistics, concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.

MODULE V PROMOTION DECISIONS AND DEVELOPMENTS 12 **IN MARKETING**

Promotion Decisions: Communication process; Importance of Promotion. Communicating value, Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing concept and issues. Rural marketing, characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing, concept, tools and issues. Digital marketing- concepts, tools, and issues.

L - 45: T-15; TOTAL HOURS - 60

Practical Exercises:

The learners are required to:

1. Analyse the impact of various environmental forces in the context of a given durable and nondurable product.
2. Analyse the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Analyse the case of product line extension and impact on business performance and the distribution strategy of a given product.
5. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

TEXT BOOK:

1. Kotler, P., Armstrong, G., & Agnihotri, P. "Principles of Marketing" London, Pearson Education, 2018.

REFERENCES:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. "Marketing", New York, McGraw Hill, 2010.
2. Grewal, D., & Levy, M. "Marketing", New York: McGraw Hill Education, 2017.
3. Mahajan, J. P., & Mahajan, A. "Principles of Marketing", Delhi: Vikas Publications, 2016.
4. Sharma, K., & Aggarwal, S. "Principles of Marketing", Delhi, Taxmann Publication, 2018.
5. R S N Pillai and Bagavathi, "Marketing Management", S.Chand Publication, 2016
6. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 2018.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Comprehend the basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: Analyse the process of marketing decisions involving product development and its role in value creation.

CO3: Illustrate the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.

CO4: Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers.

CO5: Explain various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	H					L			M	L	H	H	M	
CO2	H	M	M				L			M		M	M	M	H	
CO3	L	H	M	M				L				H	M	H	L	
CO4	H	M	H						M		L	H	H	M	L	
CO5	M	H	L					M				L	L	H	M	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing, which helps the learners to enrich themselves as human capital and they can dramatically strengthen a country's competitiveness.

CODX 02	CORPORATE GOVERNANCE	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

This course aims to make the learners:

COB1: To explore the guiding principles of corporate governance

COB2: To examine the knowledge of basic functions of shareholder and stakeholder.

COB3: To apply the major corporate governance failures theories to explain the corporate governance.

COB4: To determine the corporate governance framework in India

COB5: To analyse the role of corporate governance in structuring the ethics and social responsibility in business.

MODULE I	INTRODUCTION TO CORPORATE GOVERNANCE	13
-----------------	---	-----------

Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance, and Sarbanes Oxley (SOX) Act, 2002 (USA).

MODULE II	DIRECTORS AND SHAREHOLDERS	13
------------------	-----------------------------------	-----------

Powers of directors; Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.

MODULE III	MAJOR CORPORATE GOVERNANCE FAILURES AND INTERNATIONAL CODES	10
-------------------	--	-----------

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems noticed in various Corporate Failures.

MODULE IV CORPORATE GOVERNANCE FRAMEWORK IN INDIA 12

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in the public sector, banking, non- banking financial institutions.

MODULE V BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY (CSR) 12

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

Learners are required to:

1. Visit a MSME and study the benefits of incorporating Corporate Governance in their organisation. Also, assess the issues of corporate governance there and find out the codes and standards addressing those issues.
2. Identify the corporate cases involving different organisational structures and make a comparative assessment of the governance challenges and issues.
3. Make the comparative analysis of rules governing Whistle-blowing policies in different countries.
4. Prepare a case study on the topic "Whistle blowing".
5. Visit one board meeting and prepare a report by practically witnessing the real discussion forums on the role of every member in the board.
6. Collect information about shareholder activism in India and its impact on corporate performance.
7. Prepare the report on anyone major corporate governance failure to suggest:
 - a. Common governance problems in Indian context;

- b. The guidelines as per any of governance frameworks developed in India; and
 - c. Ethical concerns in the given case leading to governance failure.
8. Visit one startup company or someone who is working in a renowned company, and prepare a report on how business ethics and corporate social responsibilities are fulfilled by these organisations.

TEXT BOOK:

1. Mallin.C. A, "Corporate Governance," New Delhi: Oxford University Press, 6th Edition, 2018

REFERENCES:

1. Rani, G. D, & Mishra, R. K. "Corporate Governance-Theory and Practice", New Delhi: Excel Books, First Edition, 2017.
2. Anil Kumar, "Corporate Governance: Theory and Practice" Indian Book House, New Delhi, 2015.
3. Kumar A., Gupta L & Arora, R. J, "Auditing and Corporate Governance," Delhi: Taxmann Pvt. Ltd, 4th Edition, 2016.
4. Sharma, J. P, "Corporate Governance, Business Ethics, and CSR" New Delhi: Ane Books Pvt. Ltd, 2nd Edition, 2016.
5. Tricker. B, "Corporate Governance-Principles, Policies, and Practice," (Indian Edition). New Delhi: Oxford University Press, 3rd Edition, 2015.

COURSE OUTCOMES:

On completion of this course the learners will be able to:

CO1: Explain the concept and importance of corporate governance in a business setup.

CO2: Evaluate different stakeholders' roles and significance in relation to corporate governance.

CO3: Assess the problems in corporate governance on the basis of major corporate governance failures.

CO4: Describe corporate governance framework in India.

CO5: Explain the linkage between ethics, corporate governance, and corporate social responsibility and analyse specific cases of corporate governance failures.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO 1	H	H	H	H								M	M	M	H	H
CO 2	H	H	M	M								M	M	M	H	H
CO 3	H	M	M	M								M	M	M	M	H
CO 4	H	M	M	M								H	H	H	M	M
CO 5	M	M	M	M								H	H	H	M	M

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards which will help the learners to enrich themselves as human capital and they can support the country's effectiveness.

CODX 03	FINANCIAL STATEMENT	L	T	P	C
SDG: 17	ANALYSIS AND REPORTING	3	1	0	4

COURSE OBJECTIVES:

COB1: Apply the basic techniques of Financial Statement analysis.

COB2: Interpreting the business implications of financial statement information.

COB3: Analyzing accounts and reporting the needed information to decision makers.

COB4: Explore and establish the basic knowledge of working capital Management policies.

COB5: Identify firm's ability to obtain long term financial strength of its asset base.

MODULE I	INTRODUCTION TO FINANCIAL STATEMENT ANALYSIS	11
-----------------	---	-----------

Introduction Meaning of Financial Statement as per Companies Act, 2013, Components and constituents of Basic Financial Statements, Financial information contained in the Financial Statements, qualitative characteristics, Meaning and Objectives of Financial Statements Analysis, Considerations for the Economic and Financial Analysis.

MODULE II	CORPORATE FINANCIAL REPORTING	14
------------------	--------------------------------------	-----------

Corporate Financial Reporting, meaning, need and objectives, Contents of annual report, mandatory and voluntary disclosures through annual report, Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis, Analysis of the quality of accounting information from the annual report of select companies, Audit as formal analysis of financial statement

MODULE III	FUND FLOW AND CASH FLOW ANALYSIS	12
-------------------	---	-----------

Concept of Fund Flow: Objective and Importance of Fund Flow Statement, Preparation of Fund Flow Statement, Cash Flow Analysis, Meaning of Cash Flow, Objectives and Importance of Statement of cash flows, Distinction between Fund Flow Statement and Statement of Cash Flows, Preparation of Statement of Cash Flows as per AS3.

MODULE IV	WORKING CAPITAL ANALYSIS	11
------------------	---------------------------------	-----------

Working Capital, Meaning, Importance of working capital management,

components of working capital, Factors Influencing working capital requirements, working capital life cycle, Estimation of Working Capital, Preparation of Statement of Changes in Working capital.

MODULE V ANALYSIS OF FINANCIAL STATEMENT 11

Techniques of Financial Statement Analysis: Comparative Statement Analysis, Common Size Statements, Trend Analysis, Ratio Analysis, Advantages and Limitations of Ratio Analysis, Computation and application of accounting ratios for evaluation of performance (Activity and Profitability analysis)

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

1. Download annual reports of reputed companies from the websites and analyse the information contained in the financial statements to examine the quality of information supplied. Also analyse the information provided in the Report of the Board of Directors.
2. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Analyse the working capital from the information available in the financial statements.
5. Prepare cash flow statement from the information available in the financial statements.

TEXT BOOK:

1. Narasimhan, M. S. Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India, First Edition, 2016.

REFERENCES:

1. Gupta, A, Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education. 6th Edition, 2018.
2. Ahuja, N. L., & Dawar, V, Financial Accounting and Analysis. New Delhi: Taxmann Publications, 13th Edition, 2015.
3. Friedson, M. S., & Alvarez, F, (Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley. 5th Edition, 2011.
4. Gerald I. White, Ashwinpaul C. Sondhi, Dov, "The Analysis and Use of Financial Statements" Wiley (3rd Edition), 2003.

COURSE OUTCOMES:

On Successful completion of this course learners will be able to:

CO1: Analyse and interpret the qualitative features of information provided in the Financial Statements of a company.

CO2: Evaluate and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.

CO3: Determine the dimensions of performance and risk relevant to financial firms

CO4: Evaluate the importance of working capital management and its role in meeting the firm's objectives and its impact in value creation.

CO5: Examine the financial measures of firm and assess the credit worthiness of a business.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H	H								M	H	H	H	H
CO2	H	H	H	H								H	H	H	H	H
CO3	H	M	M	H								H	M	M	H	M
CO4	M	M	M	M								H	M	M	M	H
CO5	H	M	H	M								H	H	H	H	H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, to analyse operating, financial, and structural performance of business firms with the help of appropriate analytical tools. This course helps the learners to evaluate economic trends, set financial policy, build long-term plans for business activity and identify companies for investment. .

CODX 11	HUMAN RESOURCE	L	T	P	C
SDG: 08	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To Develop necessary skills to prepare an HR policy to enable the employees attain work life balance

COB2: To illustrate the various dimensions of job analysis, job description and procedure for recruitment and selection.

COB3: To describe the training and development needs, implementation, monitoring and assessment of training outcomes.

COB4: To interpret the various methods of performance appraisal in the organizations.

COB5: To state the significances of creating HR policies related to grievance redressal, employee health, safety, welfare and their social security in an organisation.

MODULE I	INTRODUCTION TO HUMAN RESOURCE	12
	MANAGEMENT	

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management, Workforce diversity, empowerment, downsizing, VRS, work life balance.

MODULE II	ACQUISITION OF HUMAN RESOURCE	12
------------------	--------------------------------------	-----------

Human resource planning- Quantitative and qualitative dimensions; Job analysis, Job description and job specification; Recruitment: concept and sources; Selection: concept and process; Test and interview; Placement, induction and socialization; Retention.

MODULE III	TRAINING AND DEVELOPMENT	12
-------------------	---------------------------------	-----------

Concept and importance; Role specific and competency based training; Training and development methods, Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

MODULE IV	PERFORMANCE APPRAISAL AND	12
	COMPENSATION MANAGEMENT	

Performance appraisal: Nature, objectives and process; Performance

management; Methods of performance appraisal; Potential appraisal; Employee counseling; Job changes, Transfers and promotions.

Compensation: Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

MODULE V MAINTENANCE OF EMPLOYEES AND 12 **EMERGING HORIZONS OF HRM**

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit; Green HRM; Employee Engagement; Contemporary issues in human resource management-emerging job opportunities.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same
5. Design an induction programme and perform role play for select organisation.
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
7. Participate in role play on employee counselling.
8. Draft incentive schemes for different job roles in their organisation.
9. Draft a policy on grievance redressal to be implemented in a select organisation.
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

TEXT BOOKS:

1. Pravin Durai, "Human Resource Management", Pearson Publications, 2nd Edition, 2016
2. Gary Dessler, "Human Resource Management", Pearson Publications, 8th Edition, 2020

REFERENCES:

1. Gupta, C. B, "Human Resource Management", Sultan Chand & Sons, 2018.
2. Aswathappa, K, "Human Resource Management". Tata McGraw-Hill, 8th Edition, New Delhi, 2017.
3. VSP Rao, "Human Resource Management: Text & Cases", Excel Books, New Delhi, 2010.
4. Decenzo, D. A., & Robbins, S. P. "Fundamentals of Human Resource Management", New Jersey: Wiley, 2009.
5. Dessler, G., & Varkkey, B. "Human Resource Management", New Delhi, Pearson Education, 2011.

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to

CO1: Describe the basic concept of human resource management.

CO2: Articulate job analysis, job description and fulfill the procedures for employee recruitment and selection.

CO3: Evaluate various training and development programmes.

CO4: Demonstrate the performance appraisal techniques to identify the potential employees.

CO5: Identify appropriate grievance handling system to maintain the employees.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021
& 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M		H					H		H	M	H	H	M	H
CO2	H	H		H					M		M	H	H	M	M	M
CO3	M	H		H					M		M	H	M	M	M	M
CO4	M	H		H					M		M	H	M	M	H	H
CO5	H	M		H					H		H	H	H	H	H	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

To acquaint learners with the techniques and principles to manage human resources of an organisation and to Instill use of various concepts and techniques of HRM to ensure productive employment and decent work place for all this helps to promote sustainable economic growth.

CODX 12 BUSINESS INCUBATION**L T P C****SDG: 9****3 1 0 4****COURSE OBJECTIVES:**

COB1: To familiarize the learners with development of business incubators.

COB2: To Identify the Business Incubation Process and Start – up Development.

COB3: To Impart the Incubator Business Environment and Services of Incubator.

COB4: To Recognize the Business Incubation Marketing and stakeholder's management.

COB5: To gain skills on Business Incubation Management.

MODULE I INTRODUCTION TO BUSINESS INCUBATION 12

Business Incubation: Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators: Corporate and educational incubators. Incubation and Entrepreneurship; Business incubation models and success factors; Virtual business incubation. Agribusiness incubation, Government Policies and Programmes, Role of business incubation in the economy.

MODULE II INCUBATION PROCESS 12

Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition; Role of business incubation in start-up development, Govt. schemes for start-up.

MODULE III INCUBATOR BUSINESS ENVIRONMENT 12

Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/Venture capital; Angel Financiers: Types, Nature and Procedures; Services of incubators.

MODULE IV PLANNING AN INCUBATOR 12

Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing Business plan; Business incubation Marketing and Stakeholder management; Understanding investor/lender's Perspective and Presenting business plan; Valuation of business plan and Elevator Pitch.

MODULE V MANAGING BUSINESS INCUBATOR**12**

Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

L – 45; T - 15 ; TOTAL HOURS – 60**Practical Exercises:**

The learners are required to:

1. Develop a comparative study of various business incubators in the context of real- life cases.
2. Analyse the case of a start- up and elaborate upon the business incubation process and business plan structure.
3. Identify funding sources for various business incubators on the basis of real-life examples.
4. Develop a business incubator plan and prepare its management plan.

TEXT BOOK:

1. Adkins, D. "A Brief History of Business Incubation in the United States", National Business Incubation Association, 2002.

REFERENCES:

1. Gerl, E. Brick and Mortar, "Renovating or Building a Business Incubation Facility" National Business Incubation Association, 2000.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts.

CO2: Describe the process of business incubation, incubator structure, and value propositions leading to start-up development.

CO3: Analyse about various funding opportunities available to business incubators and understand the funding needs of the incubator.

CO4: Examine about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan.

CO5: Evaluate the business incubators involving formulation of policy for entry and exit, employee management, identification of key performance

indicators and mentoring process.

Board of Studies (BoS) :

16th BoS of Department of

Commerce held on

11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	M	L	H	L		L	M	H	M	H	L	M	H	H	L	
CO2	M	L	M	H	L		M	M	L	M	H	L	L	M	H	
CO3	H	H	L	H			L	H	L	L	M	M	H	L	M	
CO4	M	H	H	L			H	L	H	H			L	M	H	
CO5	H	M	L	H			L	H	M	M	L	H	M	L	M	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation

The course aims to familiarize the learners with development of business incubators and its management. This course will help the learners to have a practical know-how about the workings of a business incubator which will help the learners to foster innovation and help in practical know-how in a working environment.

CODX 13	PERSONAL FINANCE AND	L	T	P	C
SDG: 4	PLANNING	3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the leaders to

COB1: Facilitate a comprehensive understanding of the system of finance and planning for personal and business purpose.

COB2: Equip the concept of Investment Planning and its methods.

COB3: Examine the scope and ways of Personal Tax Planning.

COB4: Analyze Insurance Planning and its utility.

COB5: Develop an insight in to Retirement planning and its relevance

MODULE I INTRODUCTION TO FINANCIAL PLANNING 14

Financial goals, Time value of money, steps in financial planning, personal finance / loans, education loan, car loan and home loan schemes, savings: benefits of savings, management of spending and financial discipline, Post office Schemes, Pension schemes, Net banking and Unified Payments Interface (UPI), Digital wallets, security and precautions against online frauds such as phishing, credit card cloning, skimming.

MODULE II INVESTMENT PLANNING 14

Process and objectives of investment, Concept and measurement of return, Risk for various assets class, Measurement of portfolio risk and return, Diversification and Portfolio formation, Gold Bond; Real estate; Investment in Greenfield and brownfield Projects, Investment in fixed income instruments, financial derivatives and commodity market in India, Mutual fund schemes including Systematic Investment Plan (SIP), International investment avenues.

MODULE III PERSONAL TAX PLANNING 12

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Comparison of benefits: Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

MODULE IV INSURANCE PLANNING 10

Life and non-life insurance schemes, Principles of Risk and Insurance, Legal characteristics of Insurance Contract, Need for Protection planning, Risk of

mortality, health, disability and property, Importance of Deductions available under the Income-tax Act for premium paid for different policies.

MODULE V RETIREMENT BENEFITS 10

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme, Exemption available under the Income-tax Act, 1961 for retirement benefits; PPF, NPF and Adult Pension Yojana APY

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

TEXT BOOK:

1. Dr. Khujan Singh, ChandKiran “Concepts of Personal Finance”, Bharti Publications, 1st edition:, New Delhi, 2020

REFERENCES:

1. S.Murai, K.R.Subbakrishna, “Personal Financial Planning” (Wealth Management), Himalaya Publishing House Private Limited, 2nd edition, Nagpur, 2018
2. Dr. Rajni, “Personal Finance and Planning”, JSR Publishing House, 1st edition:, New Delhi, 2020
3. Arthur J. Keown, “Personal Finance and Planning”, Pearson Education Limited, 1st edition, /New Delhi, 2019.
4. Sinha, M. “Financial Planning: A Ready Reckoner”, McGraw Hill Education, 2nd edition, New York, 2018.

COURSE OUTCOMES:

On successful completion of this course learners will be able to:

CO1: Describe the meaning and relevance of Financial Planning.

CO2: Apply the concept of Investment Planning and its methods in his / her personal life.

CO3: Examine the scope and ways of Personal Tax Planning.

CO4: Evaluate the various types of insurance and relate this information to personal needs.

CO5: Review the comparative merits of retirement benefit scheme and Strategies considering asset allocation for investment and return.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	M								H	H	M		H
CO2	M	M	H	H								M	M	H		M
CO3	M	H	M	M								M	H	M		H
CO4	H	H	M	H								H	H	H		M
CO5	M	H	H	M								H	M	H		M

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning which will help the learners to have a life-long learning.

CODX 21	ORGANISATIONAL BEHAVIOUR	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To recognise the types of Personality.

COB2: To gain knowledge on decision making in personal life.

COB3: To categorise the level of motivation in employees.

COB4: To examine the types and characteristics of leader.

COB5: To diagnose the organisational Culture.

MODULE I INTRODUCTION AND INDIVIDUAL BEHAVIOUR 12

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB, Contributing disciplines of OB, Organisational Behaviour Models. Personality: Type A and B, Big Five personality types, Factors influencing personality; Values and Attitudes: Concept and types of values, Terminal value and Instrumental Value, Components of attitude, job related attitudes.

MODULE II DECISION MAKING AND COMMUNICATION 12

Learning: Concept, Learning theories, and Reinforcement, Perception and Emotions: Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence, Concept and nature of decision making process, Individual versus group decision making, Communication and Feedback, Transactional Analysis (TA), Johari Window.

MODULE III MOTIVATION AND GROUP BEHAVIOUR 12

Meaning and Importance and Characteristics, Process of motivation, Motivational Theories: Maslow's need hierarchy theory, Mc Gregor's X and Y theory, William Ouchi's Z Theory, Herzbergs Two Factor Theory, McClelland's Need Theory, Vroom's Expectancy Theory, Group Dynamics: Meaning, Types, Groups in an organization, Group size and Status, Group Behaviour Characteristics, Group Norms & Cohesiveness, Group Decision Techniques.

MODULE IV LEADERSHIP, POWER, AND CONFLICT 12

Meaning and concept of Leadership, Leadership Styles, Trait theory, Transactional Analysis, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

MODULE V DYNAMICS OF ORGANISATIONAL BEHAVIOUR 12

Organisational Culture and climate - Concept and determinants of organisational culture. Organisational change: Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress. Organizational Development, Definitions, Characteristics Objectives, Team Building, Survey Feed Back, Four System Management.

L – 45; T - 15 ; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;
2. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;
3. Design a questionnaire to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;
4. Consider your role model of a leader and describe the characteristics of that leader;
5. Practice stress management tools including meditation;
6. Measure organisational culture using OCTAPACE or any other tool.

TEXT BOOK:

1. Robbins, S. P., & Judge, T. A. "Organizational Behaviour", New Delhi: London, Pearson Education, 2015.

REFERENCES:

1. Chhabra, T. N. Management Process & Organizational Behaviour, Sun India Publications, Delhi, 2017.
2. Greenberg, J., & Baron, R. A. Organizational Behaviour, New Jersey: Prentice Hall, 1996.
3. Luthans, F. Organizational Behaviour, McGraw Hill Education, New York, 2010.
4. Singh, A. K., & Singh, B. P. Organizational Behaviour, Excel Books Pvt. Ltd., New Delhi, 2007.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Differentiate between various types of personality using standard tools.

CO2: Appreciate the applicability of decision making process in real life situations and use TA and Johari Window.

CO3: Have knowledge to understand the level of motivation in employees.

CO4: Describe characteristics of a leader.

CO5: Build a supportive organisational culture.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	L	H	L		L	M	H	M	H	L	M	H	H	L	
CO2	M	L	M	H	L		M	M	L	M	H	L	L	M	H	
CO3	H	H	L	H			L	H	L	L	M	M	H	L	M	
CO4	M	H	H	L			H	L	H	H			L	M	H	
CO5	H	M	L	H			L	H	M	M	L	H	M	L	M	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

CODX 22	INDUSTRIAL RELATIONS	L	T	P	C
SDG: 8	AND LABOUR LAWS	3	1	0	4

COURSE OBJECTIVES:

COB1: To Reveal the Inter and Intra Relationship systems in the Industry

COB2: To Identify the deliberate administration of organisation and Welfare of Labour

COB3: To highlight the Types Union, Dispute and the United Resolution

COB4: To Impart the various Labour Laws and the Membership in Industrial Level

COB5: To describe the facts of Labour Supporting System and Security

MODULE I INDUSTRIAL RELATION SYSTEMS 12

Introduction: Meaning, Definition, Objectives, Importance, Theories of Industrial Relations; Participants and their Roles in IR, Causes for Poor IR and Challenges; IR System in India: During Colonial Period, In Post Independence and Post Globalization, Effectiveness of IR and Implications to Improve Industrial Relations.

MODULE II STRATEGIC MANAGEMENT AND LABOUR WELFARE 13

Strategic Management of IR: Introduction, Retrenchment and Its Procedure, Closure and Lay-off Concept, Legal Provisions; Labour Welfare: Meaning, Definitions, Objectives, Principles, Importance, Welfare Schemes, Occupational Work Mans Group; Labour Welfare Officer: Legal Provision to have Welfare officer, Duties and Responsibilities; Business Process Outsourcing (BPO): Objectives, Advantages and Disadvantages; Knowledge Process Outsourcing (KPO): Benefits.

MODULE III TRADE UNIONS AND INDUSTRIAL DISPUTES 13

Trade Unions: Characteristics, Objectives, Importance, Types, Functions, Historical Growth of Trade Union Movement, Weakness of TU; Industrial Disputes: Introduction, Meaning, Natures, Causes, Types, Prevention of ID, Types of Dispute Resolution; Collective Bargaining: Features, Objectives, Process, Types and Challenges.

MODULE IV WORKERS PARTICIPATION AND LABOUR LAWS 12

Workers Participation in Management: Introduction, Features, Objectives, Reasons for failure of WPM, Measures to make in participation; Labour Laws:

Introduction on list of Labour Acts; The Factories Act 1948: Objectives, Chapters of the ACT, Penalties and Procedure; The Child Labour Prohibition and Regulation Act, 1986: Preliminary, Prohibition to Children on Occupations.

MODULE V EMPLOYEES INSURANCE AND PROVIDENT FUND ACT 10

ESI Act, 1948: Introduction, Objectives, Contributions, Benefits, Adjudications and Penalties. EPF and Miscellaneous Provisions Act, 1952: Objectives, Scope, Contributions, EPS, EDLIS, Organization Structure, Penalties and Offences.

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercises:

Learners are required to:

1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.
3. Assess and prepare a report on the grievance redressal mechanism of the industrial unit.

TEXT BOOK:

1. B. Nandha Kumar, "Industrial Relations Labour Welfare and Labour Laws", Vijay Nicole Imprints, Chennai, 2015.

REFERENCES:

1. P.R.N Sinha, "Industrial Relations, Trade Unions & Labour Legislation", Pearson Education, Patna, 2017.
2. Piyali Ghosh, "Industrial Relations and Labour Laws", McGraw Hills Education (P) Ltd, New Delhi, 2015

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Describe the Relationship among different Participants in the Industry.

CO2: Analyze the Labour Welfare Schemes and Execute Tactical Management in the Industry.

CO3: Evaluate a plan of actions and ideas to providing different Unions on the Industrial agreement.

CO4: Outline Membership of Management and Various Legislation relating to Labour.

CO5: Comprehend the Employees related social schemes and its benefits.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	H	M	M	M			M	H	M	M				M	M
CO2	L	M	H	M			M	M	M	M	H	H	H			M
CO3	H	H	M			M			H	M	M	M	M		M	M
CO4	M	M		M			M	M	M	M		M	M		M	
CO5	M	M	H	M		M		M		H	M	H		M		M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments. This course helps the students to enrich themselves as productive workforce and become strong contributors to the economy

CODX 23	CONSUMER AFFAIRS	L	T	P	C
SDG: 12		3	1	0	4

COURSE OBJECTIVES:

COB1: To enable the learner, understand the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.

COB2: To familiarize the learners with the consumer rights and responsibilities.

COB3: To enable the learner for creating a framework for consumers to seek redressal.

COB4: To describe the role of various regulators for consumer protection rights

COB5: To familiarize the learners with different contemporary issues.

MODULE I	INTRODUCTION TO CONSUMER AFFAIRS	14
-----------------	---	-----------

Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.

MODULE II	CONSUMER PROTECTION IN INDIA (ACT 2019)	14
------------------	--	-----------

Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice, Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

MODULE III	CONSUMER PROTECTION LAW	12
-------------------	--------------------------------	-----------

Organisational set-up under the Consumer Protection Act 2019: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and

Territorial), Role of Supreme Court under the CPA with important case law. Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

MODULE IV ROLE OF INDUSTRY REGULATORS IN 10 **CONSUMER PROTECTION**

Banking: RBI and Banking Ombudsman; Insurance: IRDA and Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Electricity Supply: Electricity Regulatory Commission; Real Estate Regulatory Authority

MODULE V CONTEMPORARY ISSUES IN CONSUMER 10 **AFFAIRS**

Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National

L – 45; T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

Analyse leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

TEXT BOOK:

1. Khanna, S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. "Consumer Affairs", Hyderabad, Orient Blackswan, 2020.

REFERENCES:

1. Choudhary, R. N. P. "Consumer Protection Law Provisions and Procedure", New Delhi: Deep & Deep Publications Pvt. Ltd., 2005
2. Ganesan, G., & Sumathy, M., "Globalisation and Consumerism: Issues and Challenges", New Delhi: Regal Publications, 2012
3. Girimaji, P., "Consumer Right for Everyone", New Delhi: Penguin Books India, 1999
4. Kapoor, S. "Consumer Affairs and Customer Care", Delhi: Galgotia Publishing Company, 2019

5. Lerner, A. P., "The Economics and Politics of Consumer Sovereignty", The American Economic Review, 1972
6. Misra, S. & Chadah, S, "Consumer Protection in India: Issues and Concerns", New Delhi, Indian Institute of Public Administration, 2012
7. Rajyalaxmi, R. "Consumer is King", Prayagraj, Uttar Pradesh, Universal Law Publishing Company, 2012
8. Persky, J. "Consumer Sovereignty and the Discipline of the Market", 1993
9. Revue Européenne Des Sciences Sociales, 31(96), 13-28. The Consumer Protection Act, 1986 and its later versions.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Illustrate the consumer buying process and describe the consumer market.

CO2: Explain the consumer rights and various standards for consumer protection in India.

CO3: Discuss the consumer protection available under various laws.

CO4: Analyse the role of industry regulators in consumer protection.

CO5: Illustrate the various issues related to consumer affairs.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO 4
CO1	H	H						H	H				H			
CO2	H	H						H	H				H			
CO3	H	H						H	H				H			
CO4	H	H						H	H				H			
CO5	H	H						H	H				H			

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 12 : Ensure Sustainable Consumption and Production Patterns

This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress consumer complaints. The learners would be able to comprehend the business firms' interface with consumers and the related regulatory and business environment. The general understanding of consumer affairs leads to facilitate and support responsible human rights.

CODX 31	BUSINESS ETHICS AND HUMAN	L	T	P	C
SDG: 8	VALUES	3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners to:

COB1: To Create awareness about Business Ethics and Human Values.

COB2: To develop critical thinking skills and the ability to use business ethics theories in different organizations as a process for decision making.

COB3: To Examine the scope of human values and business ethics.

COB4: Analyze the moral issues, values to business and its relevance

COB5: Develop an insight in to CSR and its relevance to business

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

MODULE II	BUSINESS ETHICS MANAGEMENT	12
------------------	-----------------------------------	-----------

Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics and Cultural Ethos; Role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management

MODULE III	HUMAN VALUES AND BUSINESS	12
-------------------	----------------------------------	-----------

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, Wisdom-Based Management, Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

MODULE IV	MORAL ISSUES IN BUSINESS	12
------------------	---------------------------------	-----------

Implications of moral issues in different functional areas of business (Finance, Human Resource, and Marketing), Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider

trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism and Environmental protection.

MODULE V HUMAN VALUES AND ETHICS 12

Human Values and Ethics, Integrity, Work Ethic, Service learning, Civic Virtue, Respect for others, Living Peacefully, Caring, Sharing, Honesty, Courage, Cooperation, Commitment, Empathy, Self Confidence Character, Spirituality, Safety and risk, Assessment of safety and risk, Intellectual Property rights (IPR), Case Study

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Participate in discussion of decision-making situations by presenting scenarios;
2. Design code of ethics for a selected organisation.
3. Assess ethical performance of a selected organisation.
4. Prepare a questionnaire to measure the importance of different types of values.
5. Analyse, interpret and present key learnings of the case study on Whistle Blowing- Infosys Case.

TEXT BOOK:

1. Prof. S.K. Sarangi, Dr. (Prof.) Anandarup Sarangi, "Values and Ethics of Business and Profession", Himalaya Publishing House Private Limited, 1st Edition, Nagpur, 2020

REFERENCES:

1. Prof. C.S.V. Murthy, "Business Ethics - Text & Cases", Himalaya Publishing House Private Limited, 1st Edition, Nagpur, 2020
2. Dr. Neeru Vasishth & Dr. Namita Rajput, "Taxmann's Business Ethics and Values", Taxmann Publications Private Limited, 2nd Edition, New Delhi, 2020
3. Smriti Srivastava, "Human Values and Professional Ethics", Taxmann Publications Private Limited, 4th edition, New Delhi, 2020
4. Ananda Das Gupta, "Ethics, Business and society", SAGE Publications India Private Limited, New Delhi, 2020

COURSE OUTCOMES:

At the end of the course, Learners would be able to:

CO1: Identify and analyze an ethical issue in the subject matter under investigation or in a relevant field

CO2: Make and adopt the multiple ethical interests at stake in a real-world situation or practice

CO3: Assess their own ethical values and the social context of problems

CO4: Provide depth knowledge on codes of ethics.

CO5: Apply the knowledge of human values to contemporary work ethical and global safety issues.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021
& 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H					M	H	H	M			H				H
CO2	M					M	H	H	M			H				M
CO3	H					M	M	M	H			M				M
CO4	H					H	M	M	H			M				M
CO5	H					H	M	M	H			M				H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course helpful to learners an understanding of the concept of Business Ethics and Human Values and its application in business decision making using sustainable business practices.

CODX 32	E-BUSINESS	L	T	P	C
SDG: 9		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course to make the learners;

COB1: To acquaint the micro level competency with regard to contemporary e-business tools in organisation.

COB2: To provide real time insights in to the fundamentals of online mode business as business tools.

COB3: To examine the principles of digital marketing in e-business.

COB4: To identify the role and value addition of IT in e-business.

COB5: To describe the concept of Electronic payment system based applications.

MODULE I INTRODUCTION IN E-BUSINESS 13

Introduction Overview of e-Business, Origin and need of e-Business, Factors affecting e-Business, Major requirements in e-Business; Emerging trends and technologies in e-Business, Advantages of e-business, e-Business models, e-Government services, Management challenges and opportunities, Impact of e-Commerce on Business.

MODULE II TECHNOLOGIES IN E-BUSINESS 13

Introduction: e-business technologies hardware, e-business software applications, internet and World Wide Web, Database management system, e-business security, Online payment technology, IT/IS evaluation and e-business, Social consequences of e-business technologies.

MODULE III DIGITAL MARKETING IN E-BUSINESS 10

Concept of digital marketing, Effects of e-business technologies on marketing strategy, customer retention and e-CRM, Measuring the extent of digital marketing activity, Market analysis, Digital marketing tools, Viral marketing.

MODULE IV E-BUSINESS AND OPERATIONS 13 **MANAGEMENT**

E-Contracting Concept of generic services, information, negotiation, archiving, enforcement, reconciliation, Structure of a contract, Digital signature, and Legal affairs, Difference between purchase and procurement, Market solutions, sell-side, buy-side, and Marketplace, Integration of product catalogue, Procurement service providing.

MODULE V E-PAYMENT SYSTEM**11**

Electronic Payment System, Classification of payment systems , E-cash, E-check, overview of smart card, Designing electronic payment system, Risks and Protection in e-payments, Cyber laws and Cyber police stations, E-payment in paperless society significance.

L – 45; T – 15; TOTAL HOURS – 60**Practical Exercises:****The learners are required to:**

1. Design a Web Page in Notepad and HTML;
2. Design a webpage for a hypothetical e-business model;
3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
4. Open internet banking account and operate it.

TEXT BOOK:

1. Tawfik Jelassi, Francisco J. Martinez Lopez, “Strategies for e-business: concepts and cases on value creation and digital business transformation” Springer International Publishing, 4th Edition, 2020.

REFERENCES:

1. Dave Chaffey, E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education 5th Edition, 2011.
2. Bajaj, K. K., & Nag, D, E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd. 2nd Edition, 2017.
3. Marilyn, G. M., & Feinman, T, Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education. First Edition, 2000.
4. Susan K. Jones, Business-to-Business Internet Marketing: Seven Proven Strategies for Increasing Profits through Internet Direct Marketing. 5th Edition, 2009.

COURSE OUTCOMES:

On completion of this course learners will be able to:

CO1: Analyse the impact of E-commerce on business models and strategy.

CO2: Outline a basic model of internet technology infrastructure.

CO3: Differentiate electronic market places and give examples of e-tailing products and services.

CO4: Analyse the professional responsibilities and make informed judgments in the organization for e-business.

CO5: Use the knowledge of online security to access existing websites.

Board of Studies (BoS) :

Academic Council:

16th BoS of Department of

18th AC held on 24.02.2022

Commerce held on 11.12.2021 &

13.12.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	H	H								H	M	M	H	H
CO2	M	M	M	M								M	M	H	H	H
CO3	H	H	M	M								M	H	H	M	M
CO4	M	H	H	H								H	H	H	H	H
CO5	H	H	H	H								H	H	H	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 9: Build resilient infrastructure, promote sustainable industrialization and foster innovation.

The course aims to enable students to know the mechanism for conducting business through electronic means. This course helps the learners to develop skills to manage businesses in the digital world. It helps students to be familiarized with the latest trends of business in the new scenario of online business.

CODX 33	TAX PLANNING AND	L	T	P	C
SDG: 10	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

The objectives of this course to make the learners to

COB1: To enable learners to understand the importance of tax planning and to know about the distinct between tax planning and tax evasion.

COB2: To paraphrasing about permissible deduction for residents and non residents and exempted income for residents and non residents.

COB3: To subsuming the various tax planning measures under various heads.

COB4: To identifying concept about various saving scheme to reduces the tax liability.

COB5: To generalizing about deduction, recovery and assessment procedure of tax.

MODULE I BASIC CONCEPTS 12

Meaning, Need of Tax planning, Principles and Objectives of tax planning, Concept of Tax planning, Meaning, Feature, Scope, Objectives, obligation of parties tax planning, Tax Avoidance and Tax evasion, legal thinking of tax planning, Scope of tax planning.

MODULE II TAX PLANNING WITH REFERENCE TO RESIDENTIAL STATUS 12

Tax planning through exempted income for residents/ non residents, Tax planning through permissible deduction for residents / non residents, Tax planning with reference to clubbing provisions.

MODULE III TAX PLANNING UNDER DIFFERENT HEADS OF INCOME 12

Tax planning measures relating to income from salary, Income from house property, profits and gains of business and professions, Capital gain and Income from other sources.

MODULE IV TAX PLANNING THROUGH INVESTMENTS 12

Tax planning through various tax saving, investment avenues available for individuals and HUF like Mutual fund unit linked with Insurance plans, Bonds, Equity linked Saving scheme, Post office saving and others. Tax deductions under income- tax Act.

MODULE V TAX MANAGEMENT**12****Deduction, collection and recovery of tax:**

Advance tax, tax deduction, tax collection at source, refund.

Assessment procedure, Income tax authorities and Appeal and Revision: Income tax authorities, filing return of income, self assessment, summary assessment, scrutiny assessment, and best judgement assessment, Time limit for completion of assessment and appeals and revisions.

L – 45;T – 15;TOTAL HOURS – 60**Practical Exercises:**

The learners are required to:

1. Computation of tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability
2. Computation of tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case.
3. Assess the remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit.
4. Filling up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, Form 16A and 26AS.

TEXT BOOK:

1. Ahuja ,G ,& Gupta, R “Direct Taxes Reddy Reckoner”, New Delhi, Walters Kluwer India private limited, 2018

REFERENCES:

1. Gaur, V.P., Narang, D.B., & Gaur, P. “Income tax law and practice” New Delhi, Kalyani publication, 2018
2. Dr. Vinod K. Singhania, “Student's Guide to Income tax”, Taxmann Publications Pvt. Limited, 2021.
3. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2018.
4. Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

COURSE OUTCOMES:

After completing the course the students would be able to

CO1: Retrieving the knowledge of Tax planning.

CO2: Abstracting the concept about residential status.

CO3: Students predicting the Tax liability under various heads.

CO4: Develop the knowledge about various investment saving scheme to reduce the tax liability.

CO5: Examine the procedure for assessment and recall the time limits for completion of assessment as well as remedies available by way of appeal and revision.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H		H					H				H	H	H	
CO2	H	H		H					H				H	H	H	
CO3	H	H		H					H				H	H	H	
CO4	H	H		H					H				H	H	H	
CO5	H	H		H					H				H	H	H	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 10: Reduce inequality within and among countries.

The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions. This course helps the learners to understand the Government raise the resources to reduce and eradicate inequality among the people.

CODX 41	AUDITING	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To provide expert knowledge and understanding of audit and audit process.

COB2: To acquaint knowledge about Internal check system.

COB3: To enhance the better understanding about the verification of vouching and assets and liability.

COB4: To Interpret aboutan Auditor's Qualification, duties and responsibilities.

COB5: To create an opportunities to understand about Banking companies, Institution, non-profit institution and insurance companies.

MODULE I	AUDITING CONCEPT & AUDIT DOCUMENTATION AND AUDIT EVIDENCE	12
-----------------	--	-----------

(1) Auditing concepts: Meaning and nature of auditing; Objectives, advantages and limitations of auditing, Relationship of auditing with other disciplines, Classification of Audit; Errors and Frauds and Auditors duty. Ethical principles and concepts of Auditor's independence. Code of Audit & value system for Audit, Development of Audit plan and programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment, key features of automated environment; Audit approach.

(2) Audit Documentation and audit Evidence: Concept of audit documentation, Nature and purpose of audit documentation, Form, concept & Extent of audit documentation, Audit file, Audit evidence, Sufficiency and appropriateness of audit evidence, Audit procedure for obtaining audit evidence, Types of Audit evidence, Sources of audit evidence, Relevance and Reliability of audit evidence.

MODULE II	INTERNAL CONTROL AND INTERNAL CHECK AND AUDIT SAMPLING	12
------------------	---	-----------

Meaning and objectives, Features of Good internal control system : Internal control questionnaire, internal control checklist, tests of control, internal control and IT Environment; concept of Materiality and audit risk; concept of internal audit, test checking, Audit sampling and sampling methods.

MODULE III VOUCHING AND VERIFICATION 12

Vouching : Meaning and Objectives : Procedure of Vouching ,Vouching of cash book and Bank details : Verification of assets and liabilities

MODULE IV AUDIT OF COMPANIES 12

Audit of limited companies under the companies act 2013: Qualification and disqualification, Appointment rotation, removal, remuneration, rights and duties of auditors, Audit report, content and types: Audit attestation and certification; liabilities of statutory audit; Overview of accounting standards.

MODULE V SPECIAL AREAS OF AUDIT 12

Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking companies, Insurance companies and Non-profit organization like educational institutions, Club, Charitable organization.

L – 45;T - 15; TOTAL HOURS – 60

Practical exercises:

The learners are required to:

1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
4. Perform internal control under computerized audit environment using Audit Expert Systems.
5. Perform vouching of cash book of college/student functions, small business firms and clubs etc. to gain a practical knowledge.
6. Collect audit evidence for verification of Property, Plant and Equipment.
7. Perform dummy audit of a club, college, and a small business firm.

Note:

- (i) Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.
- (ii) Students shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

TEXT BOOK:

1. Pankaj Garg, P. "Auditing & Assurance", Taxmann Publication, 2019

REFERENCES:

1. Tandon, B.N Suddharsanam, S., & Sundharabahu, S, "A hand book on practical auditing", S. Chand Publishing, 2013.
2. Singh A. K & Gupta.L. "Auditing Theory and Practice", Galgotia Publishing, 2011
3. Ravinder Kumar and Virender Sharma, 'Auditing Principles and practice', PHI Learning, 2015.
4. Aruna, J., "Auditing", Taxmann publication, 2016.
5. https://www.icaai.org/post.html?post_id=17768

COURSE OUTCOMES:

After completing the course the students would be able to

CO1: Determine the process of Audit.

CO2: Describe the process of internal Audit

CO3: Express in words about Audit programme and Vouching.

CO4: Explain the appointment, duties and power of auditors.

CO5: Describe the audit rules for Banking companies, Insurance companies and Non-profit organization.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H		H					H				H		H	M
CO2	H	H		H					H				H		H	M
CO3	H	H		H					H				H		H	M
CO4	H	H		H					H				H		H	M
CO5	H	H		H					H				H		H	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No.8: Ensure decent work for all through enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India. This course helps the learners to recognise that Auditing is the process of verification and valuation of accounts and inter-check and evaluate the accounting accuracy and policy. Moreover, it always applicable for tax benefit and to make utilization of all the provisions and reduces tax liability. .

CODX 42	BUSINESS TAX PROCEDURES AND	L	T	P	C
SDG: 4	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept of Tax Planning & Tax Management.

COB2: To define the concept of Assessment of firms including LLP& AOP.

COB3: To foster their ability to gain the knowledge in Assessment of Companies, Cooperative Societies and Trusts.

COB4: To educate the provision relating to return of income & Assessment procedure.

COB5: To provide the knowledge of Information Technology and Tax Administration.

MODULE I TAX PLANNING AND MANAGEMENT 10

Meaning of tax planning, Tax management, Concept of tax avoidance, Tax evasion, Tax planning with reference to setting up off a new business, financial management decision, specific decisions like own or lease and purchase or installment scheme etc.,

MODULE II ASSESSMENT OF FIRMS INCLUDING LLP AND PARTNERS 14

Meaning of partnership firm, Tax Rates applicable to firm including LLP, Remuneration to Partners u/s 40B, Assessment of Firms u/s 184.

MODULE III ASSESSMENTS OF COMPANIES, COOPERATIVE SOCIETIES, AND TRUSTS 14

Meaning and definition of company cooperative society and Trust, Computation of Taxable income and tax liability, Minimum Alternative Tax (MAT).

MODULE IV ASSESSMENT PROCEDURE 12

Concepts of TDS/TCS, Return of Income, Advance Payment of Income Tax, Methods of payment of taxes, Forms of returns and refund of tax, Types of Assessments, appeals and revisions, Provision governing Interest and penalties.

MODULE V INFORMATION TECHNOLOGY & TAX ADMINISTRATION 10

Information Technology and Tax administration; Income Tax authorities;

PAN (Permanent Account Number), TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network).

L – 45; T – 15; TOTAL HOURS –60

Practical Exercises:

The learners are required to:

1. Prepare draft format of PAN Card, TAN of Companies, Cooperative Societies, and Trust.
2. Fill the manual and online forms of ITR – 5, 6, & 7;
3. Prepare flow chart of appeal procedure.

TEXT BOOK:

1. T.S.Reddy & Y.Hari Prasad Reddy, "Income Tax law & Practice", Margam Publication, 20th Edition, As per Latest Assessment Year, Chennai, 2021.

REFERENCES:

1. Singhania, V. K., & Singhania, K., "Direct Taxes: Law & Practice", Taxmann Publication, As per Latest Assessment Year, New Delhi.
2. Singhania, V. K., & Singhania, M., "Student's Guide to Income Tax Including GST", Taxmann Publication, As per Latest Assessment Year, New Delhi

COURSE OUTCOMES:

After the completion of the course the learners will able to

CO1: Articulate the frame work tax planning, Concept of tax avoidance, tax evasion and tax management

CO2: Examine the Firms Assessment including LLP & AOP

CO3: Describe the assessment of companies, cooperative society and Trust

CO4: Compute the TDS/TCS, Return of Income, Etc.

CO5: Elaborate the provisions of information technology in Tax Administration

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H					H	H				H	H	H	M
CO2	H	H	H					H	H				H	H	H	M
CO3	H	H	H					M	M				M	H	H	M
CO4	H	H	M					H	M				M	H	H	M
CO5	H	H	H					H	H	H			M	H	H	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

This course helps the learners to recognize the importance of income equality and overall economic conditions empower people to use access to finance for productive purposes.

CODX 43	LEADERSHIP AND TEAM	L	T	P	C
	MANAGEMENT	3	1	0	4

SDG: 8

COURSE OBJECTIVES:

COB1: To evaluate the traits of successful Leader

COB2: To use the leadership self-assessment tool to assess their leadership styles

COB3: To differentiate between different Leadership Styles with real life examples and demonstrate roleplay as a Leader in a team in the class

COB4: To analyse the strategies of building an effective team with a real-life example

COB5: To design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.

MODULE I LEADERSHIP 12

Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

MODULE II LEADERSHIP STYLES 12

Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

MODULE III LEADERSHIP SKILLS 12

Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.

MODULE IV TEAM BUILDING AND MANAGEMENT 12

Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team

Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.

MODULE V LEADING TRANSFORMATION 12

Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

L – 45 ; P- 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. Prepare and present a report of their leadership self-assessment analysis.
3. Identify organisations where:
4. model of Service Leadership is being followed,
5. model of Sustainable Leadership is being followed,
6. Collective Leadership.
7. Present a report on their key learnings from its Leadership.
8. Read case study of Starbucks Company on Team Building. Analyse its strategy of building an effective team and present a report of their key learnings.
9. Analyse the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4 Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the students;
10. Analyse and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar case study.

TEXT BOOK:

1. Willink, J. "Leadership Strategy and Tactics: Field Manual", New York, Macmillan Publisher, 2020.

REFERENCES:

1. Chandra Mohan, Leadership and Team Management, Himalaya Publishing House, 2019
2. Richard Hughes, Robert C. Ginnett, Gordon J Curphy, Leadership: enhancing the lessons of Experience, McGraw-Hill

Publication, 6th Edition,

3. T.V. Rao, Charu Sharma, 100 Managers in Action, McGraw- Hill
4. Bonnie T Yarbrough, Leading groups & Team, Cengage Learning, New Delhi.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Assess the traits of successful Leader

CO2: Use the leadership self-assessment tool to assess their leadership styles

CO3: Segregate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class

CO4: Examine the strategies of building an effective team with a real-life example

CO5: Design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H										M	H	H		
CO2	M	H										M	H	H		
CO3	M	M										H	M	H		
CO4	H	M										H	M	H		
CO5	H	H										L	M	H		

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG No.8: Ensure decent work for all through enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues. A comprehensive understanding of self and people's behavior in organization and role playing organizational dynamics leads to the development of competent workforce

CODX 51	BUSINESS RESEARCH METHODS	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To comprehend the concept and process of business research in business environment.

COB2: To describe the approach towards research design.

COB3: To foster various sampling techniques for a variety of research scenarios and justify their selection.

COB4: To identify and describe the data collection techniques in quantitative research.

COB5: To elucidate the concepts of interpretation and report writing.

MODULE I INTRODUCTION 12

Business Research: Meaning of research, Objectives of research, Types of research, Research approaches, Significance of research, Research methods versus methodology, Research and scientific method, Research process, Criteria of good research, Problems encountered by researchers in India.

MODULE II RESEARCH DESIGN 12

Defining the research problem: Components, Selection and formulation of research problem related to economics, Commerce and business; Meaning and need of literature review; Meaning of research design, Features of a good research design; Types of research design, Important concept relating to research design

MODULE III SAMPLING DESIGN 12

Sampling: Meaning, Need, Significance and principle of sampling; Essentials of a good sampling; Sample survey vs census survey; Types of sampling design: Non-probability sampling, Probability sampling, Complex random sampling designs; Determination of sample size.

MODULE IV DATA COLLECTION 12

Introduction of data collection; Experiments and surveys; Collection of primary data: Difference between questionnaire and schedule, Guidelines for constructing questionnaire/schedule, Some other methods of data collection; Collection of secondary data, Selection of appropriate method for data

collection; Use of computer and internet in collection of data; Limitation of primary and secondary data.

MODULE V	INTERPRETATION AND REPORT WRITING	12
-----------------	--	-----------

Meaning of interpretation, Techniques of interpretation, Precautions in interpretation, Significance of report writing, Different steps in writing report, Layout of the research report, Types of reports, Mechanics of writing a research report, Precautions for writing research reports.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

Select a topic from the area of economics, commerce and business, Design the research project, Collect and analyse data, Write the report.

TEXT BOOK:

1. C R Kothari, Gaurav Garg Research Methodology Methods and Techniques New Age International Publishers, 2019.

REFERENCES:

1. Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3rd edition, 2011.
2. Uma Sekaran, Research methods for Business, Wiley India, New Delhi, 2010.
3. K. N. Krishnaswamy, Appalyer Sivakumar and M. Mathirajan, Management Research Methodology, Pearson Education, New Delhi, 2009.
4. Borse, M. N. Research Methodology: Modern Methods & New Techniques, Shree Niwas Publishers. Jaipur, 2012
5. Donald R. Cooper and Pamela S. Schindler, Business Research methods. 12th Edition. Tata Mc Graw Hill. 2010.

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Outline the significance of research and research methodology and to analyse the problems in conducting social science research in India.

CO2: Formulate research problem and research design.

C03: Identify and carryout sampling design process for the research scenario

CO4: Collect and tabulate required primary and secondary data for analysis.

CO5: Prepare a report on the basis of collected data.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	H	H	H	M				M			M	M	M	M	H
CO2	M	H	H	H	M				M			H	M	M	H	H
CO3	M	M	H	H	M				M			M	H	H	H	H
CO4	M	M	H	H	M				M			H	M	H	H	H
CO5	M	M	H	H	M				M			H	M	M	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data. This course enables the learners to have an education and training that are vital to improve themselves as effective human capital in conducting business research.

CODX 52	INDIAN ECONOMY	L	T	P	C
SDG: 09		3	1	0	4

COURSE OBJECTIVES:

COB1: To make the students illustrate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy.

COB2: To make the students explain the role of population as an economic resource.

COB3: To make the students describe the role and contribution of agriculture in economic development of India.

COB4: To make the students develop skills to analyse contribution of industrial and service sector in Indian economy

COB5: To make the students identify the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

MODULE I	OVERVIEW OF INDIAN ECONOMY	12
-----------------	-----------------------------------	-----------

Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; disinvestment; Privatization its importance in Indian Economy. Globalization, Liberalization, demonetization and its impact on Indian Economy

MODULE II	DEMOGRAPHY AND INDIAN ECONOMY	12
------------------	--------------------------------------	-----------

Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth. Need to optimize population growth. Human Development Index.

MODULE III	INDIAN AGRICULTURE: TRENDS AND PROBLEMS	16
-------------------	--	-----------

Agriculture in Indian Economy: salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues. Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives.

Agricultural Finance: Rural Credit; Rural Finance: institutional and non-

institutional finance, Role of Regional Rural Bank and Micro-finance institutions. Loan schemes.

Agricultural Marketing: Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).

MODULE IV INDUSTRIAL ECONOMY AND SERVICE 12 **SECTOR OF INDIA**

Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance, Liberalization and Indian industries.

An overview of Service Sector in India - Transport and Communication, IT, Tourism (Growth, Performance, Market size and exports) - Power Policy and Power Development- FDI inflow in Service Sector, Role of WTO in Service Sector, Contribution of Service Sector to India's GDP.

MODULE V PLANNING PROCESS IN INDIA: TRENDS 8 **AND FEATURES**

Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.

L – 45; T– 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Prepare a statistical profile of India Economy.
2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.
3. Prepare a chart explaining demographic development.
4. Prepare a comparative statement of private companies and PSUs.
5. Visit any PSU and prepare a report on how it functions.

TEXT BOOK:

1. Acharya, S., & Mohan, R. "India's Economy: Performance and Challenges". OUP India, New Delhi, 2010.

REFERENCES:

1. Puri, V. K., & Mishra, S. K. "Indian Economy". Himalaya Publishing House, Mumbai, 2018.
2. Datt, G., & Sundharam, A. "Indian Economy". Sultan Chand

Publishing, New Delhi, 2017.

3. SriramSrirangam& Manish Kumar RohitDeoJha , “Indian Economy - Principles, Policies, and Progress”. Pearson Education; second edition (10 September 2020).
4. Singh Ramesh, “Indian Economy”. McGraw Hill Education India, 2021.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy.

CO2: Express in words the role of population as an important economic resource.

CO3: Explain the role and contribution of agriculture in economic development of India

CO4: Analyze contribution of industrial and service sector in Indian economy

CO5: Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H							H		H	H	H	M	H	H
CO2	H	H							M		M	H	M	M	H	H
CO3	H	M							M		M	M	H	M	M	H
CO4	H	M							M		M	M	M	H	M	M
CO5	M	M							M		M	M	M	H	M	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation.

The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of planning process on economic development of India. This course helps the learners promote inclusive and sustainable industrialization by significantly raising industry's share of employment and gross domestic product.

CODX 53	MIND MANAGEMENT	L	T	P	C
SDG: 3		3	1	0	4

COURSE OBJECTIVES:

COB1: To attain different approaches and strategies for mind management

COB2: To stay focused towards the goals

COB3: To develop positive attitude towards life

COB4: To develop concentration for Implementing the decisions taken

COB5: To realise the full potential of their mental strength

MODULE I INTRODUCTION TO MIND MANAGEMENT 12

Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali. Emotional turmoil (Anger, Jealousy, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work.

MODULE II MINDFULNESS 12

Mind and Stress, Components and Benefits of Mindfulness, Mindfulness Vs. Meditation; Energy Centers in the body. Tools for reducing Stress: Yoga, Pranayama, Meditation, other Breathing Techniques. Different types of Meditation. Time Management, Anger Management. Mind: Doorway between Consciousness and Creation

MODULE III INTELLIGENCE 12

Del Pe's 5 Types of Intelligences: Instinctive, Emotional, Concrete Mental, Abstract Mental, Spiritual Intelligence. Concept of Right Brain and Left Brain. Gardner's Model of Multiple Intelligence: Naturalist, Musical, Logical-Mathematical, Existential, Interpersonal, Bodily- Kinesthetic, Linguistic, Intra-personal, Spatial. Techniques of understanding Competencies: Psychometric Testing. Enhancing Intelligence Quotient by activating Chakras.

MODULE IV MIND MANAGEMENT FOR ACHIEVING EXCELLENCE 12

Enrich your Communication; Align yourself with the environment: Levels of Influence; Building Rapport; Cultivating Trust; Heal through Humor, Learning from Mistakes, Effective Decision Making; How to deal with Criticism; Being comfortable outside your Comfort Zone. Skills to build positive environment at workplace.

MODULE V SELF-ASSESSMENT**12**

Practicing self-care, importance of having personal & professional goals: short term goals, medium term goals, long term goals; Goal of life, SMART Goals; Developing resilience and attitude of gratitude. Success in business. Measuring the Intelligence Quotient, Emotional Quotient, Dermatoglyphics Testing, Applied Kinesiology.

L – 45; T - 15; TOTAL HOURS –60**Practical Exercise:**

The learners are required to:

1. Participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it.
2. Rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their journey. After the completion of the exercise, each learner has to prepare the report of their success story.
3. Prepare a schedule of their daily activities and divide them into Four Quadrants. Analyse and present a report on:
 - a. Time allocated to things which are not important;
 - b. Time allocated in fulfilling the long-term objectives;
 - c. The present scenario (dasha) and future direction (disha) to be chosen.
4. Take online Psychometric Test available at <https://www.assessmentday.co.uk/psychometric-test.htm> or from any other source. Analyse its outcome and present a report of key learnings from the same.
5. Perform Del Pe practical exercises on daily basis: breathe 10 time focusing on each chakra.
6. Participate in role play exercise in classroom to demonstrate the skill of using humour to heal.
7. Practice and demonstrate different types of yoga, pranayama, and meditation in yoga Lab. Analyse your state of mind before and after the practice and present a report of the same.
8. Practice the technique of Applied Kinesiology to check his/her Intelligence Quotient, Emotional Quotient, and Spiritual Quotient.
9. Practice and Demonstrate meditation technique to activate chakras. Analyse its effect and write a report on the same.

TEXT BOOK:

1. Murphy, J. "The Power of Your Subconscious Mind", Delhi, Fingerprint Publishing, 2015.

REFERENCES:

2. Zohar, D. "Spiritual Intelligence: The Ultimate Intelligence", London, Bloomsbury Paperbacks, 2012.
3. Knight, S. "NLP at Work: The Essence of Excellence", Boston, Nicholas Brealey Publishing, 2009.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Observe and identify the modulations of mind

CO2: Rate themselves on emotional matrix to analyse their strengths & weaknesses and improve themselves;

CO3: Practice time mind and anger management techniques in their daily life;

CO4: Explain the results of psychometric testing

CO5: Demonstrate the skill of using humour to heal

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H										M	H	H		
CO2	H	H										M	H	H		
CO3	H	H										M	H	H		
CO4	M	H										H	M	M		
CO5	H	H										H	M	M		

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG No. 3 Good health and Well being

The course aims to build confidence and ability among the learners to cultivate mindfulness in their daily life. This Course helps the learners to promote healthy lifestyles and mindfulness activities

CODX 61	BANKING AND INSURANCE	L	T	P	C
SDG: 9		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course is to make the learner,

COB1: To articulate fundamental knowledge on banking business.

COB2: To interpret the various operations involved in the banking business.

COB3: To illustrate the components of loans and advances.

COB4: To describe the basic concepts of insurance business.

COB5: To state the significances of life and non-life insurance.

MODULE I BANKING BUSINESS 12

Definition and function of banks, Need for banks; Legal framework: Structure, Organisation and working of banks, Need for proper regulation and supervision; Banker and customer relationship, General and special types of customers; Types of deposits; Types of banks in India; Role of foreign banks in India; Advantages and disadvantages of foreign banks; Recent developments in Banking Sector.

MODULE II BANKING OPERATIONS 12

Cheque: Definition, Features and types of cheque; Endorsement: Meaning and essentials of a valid endorsement, Types of endorsement; Internet banking: Era of internet banking and its benefits, Mobile banking, Home banking, Virtual banking, Electronic Clearing System (ECS), E-payments: Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI); Safeguard for internet banking, Critical comparison of traditional banking methods and E-banking; Basics of negotiable instruments.

MODULE III LOANS AND ADVANCES 12

Principles of sound lending, Types of loans and advances, Advances against various securities, Securitization of standard assets and its computation; Basel accord: Merits and demerits of the Basel II, Basel III and Basel IV; Non Performing Assets (NPA): Meaning, Types, Treatment in balance sheet of bank and provisioning requirements; Non-performing assets in Indian: Issues and resolution. Functions of investment banking: Mergers & Acquisitions (M&A), Leveraged Buy Outs (LBO) and Corporate Restructuring.

MODULE IV INSURANCE BUSINESS 12

Basic concept of risk, Kinds of business risks; Insurance business: Concept, Characteristics, and functions; Fundamental principles: Indemnity, Insurable Interest, Utmost good faith, Proximate cause, Contribution, Subrogation; Reinsurance and coinsurance: Features, Objectives, Methods; Bancassurance: Features, Merits and demerits.

MODULE V LIFE AND NON-LIFE INSURANCE 12

Types of insurance: Life and non-Life, Features, Needs, Policies of different types of insurance, Control of malpractices and mis-selling, Negligence, Loss assessment and loss control, Computation of insurance premium, Dematerialization of insurance policies; Claims and settlement procedure; Regulatory framework of insurance: IRDA Act 1999, Objectives and role of IRDA.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyse the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.
4. Prepare the documents of a hypothetical insurance claim.
5. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

TEXT BOOK:

1. M. Eswari, "Principles and Practices of Insurance", Sahitya Bhawan Publications, 2021.

REFERENCES:

1. D.D.Chaturvedi, "Banking and Insurance", Scholar Tech Press, 2021.
2. O.P. Gupta, "Banking & Insurance", SahityaBhawan Publications, 2019.
3. P.N. Sundharam, "Banking Theory Law & Practice", Sultan Chand & Sons, 2014.

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to

CO1: Describe the meaning, scope and functions of Banking along with legal framework.

CO2: Identify the operations of banking and its services.

CO3: Formulate the lending operations of banks and identify the causes of NPA in banks.

CO4: Describe the concepts of insurance and its principles.

CO5: Explain the types of insurance and regulatory framework of insurance.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M					H	H		M		H	H	H	H
CO2	H	H	H					H	H		M		H	H	H	H
CO3	H	H	H					H	H		M		H	H	L	H
CO4	M	H	M					H	M		H		M	M	M	M
CO5	H	H	H					H	M		H		M	M	M	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation.

This course helps the learners to have a complete know-how about the working of banking and insurance companies, which will help them to enrich themselves as an effective human capital.

CODX 62	EVENT MANAGEMENT	L	T	P	C
SDG: 9		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course is to make the learner,

COB1: To illustrate the overview of event management and role of event manager

COB2: To equip learners with the skills to plan and manage events.

COB3: To deliberate the appropriate control action for events, and job skills with responsibilities.

COB4: To relate the importance of event marketing, advertising and public relations.

COB5: To highlight the role and function of event sponsor and sponsorship.

MODULE I INTRODUCTION 11

Management: Meaning and functions; Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.

MODULE II PLANNING AND ORGANIZING FOR EVENTS 12

Characteristics of a Good Planner, Communication, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.

MODULE III MANAGING TEAM 11

Team Building and Managing Team: Concept, nature, approaches, activities, and practices; Characteristics of a high performing team; Skills required and Job Responsibilities of Leading Teams; Role of communication in team building.

MODULE IV EVENT MARKETING, ADVERTISING & PUBLIC RELATIONS 14

Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations; Types of advertising, merchandising, giveaways, competitions,

promotions, website and text messaging; Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.

MODULE V SPONSORSHIP

12

Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

L – 45; T- 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Prepare a check-list for organizing a formal student led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The student led event should be organized as a group activity for the class.
2. Present SWOT analysis for the event organized as per Unit 1 and Critical Success factors
3. Conduct a team building game to be performed with students of the class.
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc.
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation. OR About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live Show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.

TEXT BOOK:

1. Conway, D.G., "The Event Manager's Bible: The Complete Guide to Planning and Organising a Voluntary or Public Event" United Kingdom, Little, Brown, 3rd Edition, 2020.

REFERENCES:

1. Goldblatt, J. "Special Events: Event Leadership for a New World", New Jersey, John Wiley & Sons Inc., 2005.
2. Hoyle, L. H., "Event Marketing", New Jersey, John Wiley & Sons Inc., 2002

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to

CO1: Discuss the roles & responsibilities of event manager in different events.

CO2: Explain the event planning process and conceptual strategies.

CO3: Describe the different ways for creating, organizing, and managing team.

CO4: Prepare and present the promotional material.

CO5: Illuminate the different types of sponsorship

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				H	H				H	H			
CO2	H	H	H				H	H				H	H			
CO3	H	H	H				H	H				H	H			
CO4	H	H	H				H	H				H	H			
CO5	H	H	H				H	H				H	H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation.

The course aims to equip learners with the skills to plan and manage events. This course enables the learners to develop the holistic understanding of leads to creation of robust organization and sustainable management.

CODX 63	GOOD GOVERNANCE	L	T	P	C
SDG: 3		3	1	0	4

COURSE OBJECTIVES:

COB1: To equip the learners to understand and analyse the movement from Government to Governance.

COB2: To nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.

COB3: To enhance the awareness level of students towards the concept and significance of ICT.

COB4: To enlighten students in ICT reforms in governance.

COB5: To facilitate the students in field exposure in good governance.

MODULE I INTRODUCTION 10

Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.

MODULE II GOOD GOVERNANCE: ISSUES AND CHALLENGES IN INDIA 10

Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.

MODULE III ICT IN GOVERNANCE: CONCEPT AND SIGNIFICANCE 15

From IT to ICT – Information and Communications for Development: International Trends and Policies– Open and Accountable Development using ICTs- Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model – E-GovernanceMaturity

Model – E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.

MODULE IV ICT REFORMS IN GOVERNANCE 10

ICT Reforms in Governance: Building a Congenial Environment, Identification of ICT Projects and Prioritization, Business Process Reengineering (BPR), Capacity building and Creating Awareness, Developing Technological Solutions, Change Management, Administrative Culture, Monitoring and Evaluation, Institutional Framework for Coordination and Sharing of Resources/Information, Knowledge Management.

MODULE V GOOD GOVERNANCE INITIATIVES BY GOVERNMENT & FIELD EXPOSURE 15

Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus; Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services-Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.

L – 45; T – 15, TOTAL HOURS –60

Practical Exercises:

The learners are required to:

1. Visit the link <https://secure.mygov.in/group-issue/mygov-idea-box/>, create profile on the website, and participate in sharing ideas and suggestions on any subject of Governance and Policy-making therein.
2. File an application for RTI online;
3. Visit the website of GeM and analyse its significance for buyers, sellers, key features and make presentation in the class. link: <https://www.india.gov.in/spotlight/government-e-marketplace-procurement-madesmart#tab=tab-1>
4. Identify cases on Insider Trading in the past and present report.
5. Visit the website on E-Governance (<http://vikaspedia.in/education/childrens-corner>) and present a report on its usefulness in education sector.
6. Learners are required to analyse the following case studies, prepare, and present a report of their key learnings: a. ICT-Enabled Administration of Commercial Taxes, Andhra Pradesh (available at <http://niscg.org/files/documents/UP1418302863.pdf>) b. ICT Tools for Education K-YAN - West Bengal (available at

<http://nisg.org/files/documents/UP1418304500.pdf>)

7. Visit an Anganawadi (Child carecenter); interact with the stakeholders; make an appraisal UGC DOCUMENT ON LOCF COMMERCE 180 about the functioning of the institution; and document;
8. Visit a Primary/Middle/High School; interact with the stakeholders; make an appraisal about the functioning of the institution; and document;
9. Visit a Public Distribution System Centre/Outlet; interact with the stakeholders; make an appraisal about the functioning of the center/outlet; and document;
10. Visit a SHG/Youth Club/Co-operative Society/Community Based Organisation; interact with the stakeholders; make a preliminary appraisal about the functioning of the institution; and document;
11. Visit a Non-Government Organisation/Development Organisation; interact with the key functionaries; make an appraisal about the functioning of the organisation; and present the report.

TEXT BOOK:

1. Goel, S.L. "Good Governance–An Integral Approach", New Delhi: Deep & Deep Publications Private Limited., 2007

REFERENCES:

1. Bhatnagar, S. "Unlocking E-Government Potential–Concepts, Cases and Practical Insights". New Delhi: Sage Publications India Pvt. Ltd., 2009
2. Chakrabarty, B., & Bhattacharya, M. "The Governance Discourse", New Delhi: OUP India, 2008
3. Adair, J. "Inspiring Leadership", New Delhi: Viva Books Pvt. Limited., 2009.

COURSE OUTCOMES:

After completion of the course, learners will be able to:

- CO1:** Participate in public forum to share their ideas and suggestions on Governance and Policymaking.
- CO2:** Analyse the significance of GeM for buyers and sellers.
- CO3:** Present report on significance of E-Governance in Education Sector.
- CO4:** Analyse and interpret case studies on role of ICT in Governance.
- CO5:** Prepare an appraisal report about the functioning of institutions like:

educational institutions, health care centers, public utility, local self-government- Panchayati Raj Institutions, Anganawadi, etc.

Board of Studies (BoS) :

Academic Council:

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H												H	H		
CO2		H											H	H		
CO3		H											H	H		
CO4			M										H	H		
CO5										H			H	H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 3: Ensure healthy lives and promote well-being for all at all ages

The course aims to equip the learners to understand and analyse the movement from Government to Governance. The course also aims to nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.

Good governance promotes accountability, transparency, efficiency and rule of law at all levels and allows efficient management of human, natural, economic and financial resources for equitable and sustainable development, guaranteeing civil society participation in decision-making processes.

CODX 71	PROJECT MANAGEMENT	L	T	P	C
SDG: 9		3	1	0	4

COURSE OBJECTIVES:

COB1: To portray the concepts of Project Management and its process.

COB2: To identify cost estimation and budgeting in project management

COB3: To make out the practice of Liquidity and Profitability, Social Cost Benefit Analysis, Project scheduling and appraisal.

COB4: To Impart the Project evaluation, termination and assess project cost, PERT, CPM Networking.

COB5: To make the learners .evaluate project management in terms of risk, performance and report.

MODULE I	INTRODUCTION	14
-----------------	---------------------	-----------

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

MODULE II	PROJECT PREPARATION AND BUDGETING	12
------------------	--	-----------

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

MODULE III	PROJECT SCHEDULING AND APPRAISAL	12
-------------------	---	-----------

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

MODULE IV	PROJECT PLANNING TECHNIQUES	12
------------------	------------------------------------	-----------

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management

issues in Project Planning and Management.

MODULE V PROJECT RISK AND PERFORMANCE 10
ASSESSMENT

Project Risk Management: Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.
5. Identify how the approaches to project appraisal differ between commercial projects in the private sector and a public sector.
6. Students can visit a financial institution / Bank and study the project appraisal criteria adopted by them.
7. Students can study the project financing procedure provided by Banks.
8. Students can visit the organization which have undertaken large scale projects like 'Chennai Metro Rail' and study the risk associated with such projects and also study how they access and manage such risks.

TEXT BOOK:

1. Rajeev M. Gupta, "Project Management", Asia-Pacific Holdings Private Limited, 1st Edition, New Delhi, 2020.

REFERENCES:

1. Nagarajan .K , "Project Management", New Age International Publisher, 1st Edition, New Delhi, 2021,
2. Khanna R. B., "Project Management", Prentice-Hall of India Private Limited, 1st Edition, New Delhi, 2020,
3. Chandra. P. "Projects: Planning, Analysis, Selection, Financing, Implementation and Review", Tata McGraw Hill, 2nd edition, New Delhi, 2019.
4. Larson, E.W. and Gray, C.F, "Project management the managerial process", McGraw-Hill, Seventh Edition, New Delhi. 2018.

COURSE OUTCOMES:

At the end of the course, Learners would be able to:

CO1: Apply the concept and attributes of projects, project management system, in the areas of Marketing , Banking, Finance and Human Resource in an organization

CO2: Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project.

CO3: Develop schedule for a specific project and its appraisal using various Techniques in business

CO4: Calculate project duration and assess project cost in terms of finance.

CO5: Evaluate project management in terms of risk and performance in business.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on
11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M	H	H								M			H	H
CO2	H	H	M	H								M			M	M
CO3	M	H	H	M								M			M	M
CO4	H	H	H	M								M			H	M
CO5	H	M	H	H								H			M	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation.

The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation. This course will equip the students to various feasibility analyses Market, Technical, Financial and Economic. To equip them with the knowledge and skills required to be successful in applying Project Management.

CODX 72	STOCK MARKET OPERATIONS	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To impart basic knowledge about the concept and functioning of the securities market in India.

COB2: To acquire the learner's intelligence in trading on the stock exchange.

COB3: To analyze the secondary market and understand the mechanics of stock market trading.

COB4: To provide insight and knowledge of regulatory framework of capital markets.

COB5: To equip knowledge in performing online trading.

MODULE I INTRODUCTION TO STOCK MARKET 10

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

MODULE II PRIMARY MARKET 13

Primary Market: Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation: fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

MODULE III SECONDARY MARKET 12

Secondary Market: Concept, Functions and Importance; Mechanics of Stock Market Trading, Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

MODULE IV REGULATORY FRAMEWORK 13

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

MODULE V ONLINE TRADING**12**

Concept and Significance; Role of Depositories and Custodian of Securities in Online Trading; SEBI Guidelines and other Regulations Relating to Online Trading; Procedure of Online Trading.

L – 45; T - 15; TOTAL HOURS – 60**Practical Exercises:**

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:
 - i. Procedure of placing buying /selling order.
 - ii. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

TEXT BOOK:

1. Sharma, F.C., "Financial Market Operations", SBPD Publications, India, 2021.

REFERENCES:

1. Benjamin, G., "The Intelligent Investor", Harper Publishing, New York, 1949.
2. Dalton, J. M., "How the Stock Market Works?", Prentice Hall Press, New York, 2001.
3. Machiraju, H. R., "Merchant Banking", New Age Publishers, New Delhi, 2019.
4. Sahai, I.M., "Financial Market Operation", SBPD Publications, Revised edition, 2020.
5. Gordon, E., & Natarajan, K., "Financial Markets and Services", Himalaya Publishing House, 11th Revised edition, New Delhi, 2019.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Explain the basic concept of securities market.

CO2: Practice trading on stock market.

CO3: Explain the concept and functions of secondary market.

CO4: Analyze the legal framework of securities market

CO5: Perform online trading.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M	H				M	M				M	H	H	H	
CO2	H	H	H				H	M				M	H	H	H	
CO3	H	M	H				H	M				M	H	H	H	
CO4	H	H	H				H	M				H	H	H	H	
CO5	H	H	H				H	M				H	H	H	H	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange. The integrated discerning of Stock Market Operations leads to gaining knowledge about the structure and functioning of stock market and to trade on the stock market which thereby promotes sustainable economic growth, productive employment and decent work for all.

CODX 73	NEW VENTURE PLANNING AND	L	T	P	C
SDG: 8	DEVELOPMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To equip different techniques and describe sources of innovative ideas to generate a business idea.

COB2: To impart knowledge about the legal challenges in setting up a business.

COB3: To acquire knowledge that helps in attaining entrepreneurial capital by gaining intelligence about the various government schemes which are suitable for the business idea.

COB4: To recognise the marketing aspects of new ventures and developing marketing plans.

COB5: To enable the learners to prepare business plan for new ventures.

MODULE I STARTING NEW VENTURES 13

New Venture: Meaning and features, Opportunity identification; The search for new ideas: Source of innovative ideas, Techniques for generating ideas; Entrepreneurial imagination and creativity: The role of creative thinking, Developing creativity, Impediments to creativity; The pathways to New Ventures for Entrepreneurs: Creating New Ventures, Acquiring an established Venture: Advantages of acquiring an ongoing Venture, Evaluation of key issues; Franchising: How a Franchise works, Franchise law, Evaluating the franchising opportunities.

MODULE II LEGAL CHALLENGES IN SETTING UP BUSINESS 10

Intellectual Property Protection: Patents, Trademarks, and Copyrights; Requirements and Procedure for filing a Patent, Trademark, and Copyright; Legal acts governing businesses in India; Identifying Form of Organization and their procedures and compliances.

MODULE III SEARCH FOR ENTREPRENEURIAL CAPITAL 13

The Entrepreneur's Search for Capital, The Venture Capital Market, Criteria for evaluating New-Venture Proposals, Evaluating the Venture Capitalist, Financing stages; Alternate Sources of Financing for Indian Entrepreneurs: Bank Funding, Government Policy Packages, State Financial Corporations (SFCs); Business Incubators, accelerators and Facilitators; Informal risk capital: Angel Investors; Government schemes for new ventures like: Start-up

India, Stand Up India, Make in India, etc.

MODULE IV MARKETING ASPECTS OF NEW VENTURES 11

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis; Market Research, Sales Forecasting, Evaluation, Pricing Decision.

MODULE V BUSINESS PLAN PREPARATION FOR NEW VENTURES 13

Business Plan: Concept, Pitfalls to Avoid in Business Plan, Benefits of a Business Plan, Developing a Well-Conceived Business Plan; Elements of a Business Plan: Executive Summary, Business Description; Marketing: Market Niche and Market Share, Research, Design and Development, Operations, Management, Finances; Critical-Risk, Harvest Strategy, Milestone Schedule.

L – 45; T – 15; Total Hours –60

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

TEXT BOOKS:

1. Barringer, B. R., & Ireland, R. D., "Entrepreneurship: Successfully Launching New Ventures", Pearson publication, London, 2018.
2. Allen, K. R., "Launching New Ventures: An Entrepreneurial Approach", Cengage Learning, 2019.

REFERENCES:

1. Kuratko, D. F., & Rao, T. V., "Entrepreneurship: A South-Asian Perspective", Cengage Learning, Boston, 2012.

COURSE OUTCOMES:

After completion of the course, the learners will be able to:

CO1: Generate a business idea using different techniques and describe

sources of innovative ideas.

CO2: Describe the legal challenges in setting up a business.

CO3: Prepare a comparative analysis of various government schemes which are suitable for the business idea.

CO4: Develop a marketing plan for a business idea.

CO5: Prepare and present a well-conceived Business Plan.

Board of Studies (BoS) :

Academic Council:

16th BoS of Department of Commerce 18th AC held on 24.02.2022

held on 11.12.2021 & 13.12.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H				M	M		H	M	H	H	H	H	H
CO2	H	H	H				H	H		M	M	M	H	H	H	M
CO3	H	M	M				M	M		M	M	M	H	M	M	M
CO4	H	H	H				M	M		H	M	M	H	H	H	H
CO5	H	H	H				M	M		H	M	H	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to give knowledge to learners regarding different aspects of setting up a new business. The comprehensive understanding of new venture planning and development leads to sustainable economic growth and increase productive employment.

GENERIC ELECTIVES

CODX 81	PUBLIC ADMINISTRATION AND	L	T	P	C
SDG: 01	BUSINESS	3	1	0	4

COURSE OBJECTIVES:

COB1: To enable the students to understand the basic concept of public administration and its relevance for business;

COB2: To describe the concept of good society and its impact on business;

COB3: To provide the learner about the impact of political system on business environment in India;

COB4: To enable the students about the impact of judicial system on business environment in India;

COB5: To equip the learners with the understanding of Governance and Public Policy

MODULE I INTRODUCTION 12

Public Administration: meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society: Factors leading to emergence of civil society, Concept of liberty, Theories of liberty: Concept of equality, Dimensions of equality, Concept of justice, dimensions of justice; Similarity and Dissimilarity between Public Administration and Business Administration.

MODULE II IDEA OF A GOOD SOCIETY 12

Good Society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning, Diversity, Equity and Equality; Leadership: Responsibility, Accountability; Globalization and society: Cross cultural issues, Ethical Conduct of National and Multinational Corporations.

MODULE III POLITICAL SYSTEM AND BUSINESS 12

Constitution of India: Preamble, Fundamental rights, Directive Principles of state policies, India's federal system; NITI AYOOG-role and functions; Impact of political system on business environment: policies, Programmes and Procedure; Ease of doing business: Startup India, Stand Up India, Make in India, Recent trends in taxation policies, impact on investment and business.

MODULE IV JUDICIAL SYSTEM AND BUSINESS 12

Judicial System: features and structure, Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business; Human Rights and business:

challenges and opportunities, Social Justice; Public Interest Litigation and writs: Challenges and Opportunities for business.

MODULE V GOVERNANCE AND PUBLIC POLICY

12

Governance: Concept and Nature, Public accountability, Redressal of public grievances with special reference to RTI, Lokpal and Lokayukta, Election Commission, Association for Democratic Reforms (ADR); Bringing people closer to Administration: E-Governance, Political Representation; Decentralization of Governance: Panchayati Raj System, Urban Local Bodies.

L – 45; T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
- 3A. Evaluate the ease of doing business parameters in the context of a specific sector.
- 3B. Practice session as Mock Parliament.
4. Practice session as Moot Court related to business cases.
5. Discuss case study on decentralization of governance and present key learnings.

TEXT BOOKS:

1. Fadia, B. L., & Fadia, K. "Indian Government and Politics", Sahitya Bhawan, Uttar Pradesh, 2017.
2. Basu, D. D. "Introduction to the Constitution of India", LexisNexis, New York, 2015.

REFERENCES:

1. Kashyap, S. C., "Our Constitution", National Book Trust, New Delhi, 2011.
2. Sapru, R. K., "Public Policy: Formation, Implementation and Evaluation", Sterling Publishers, New York, 2012.

COURSE OUTCOMES:

After completion of the course the learners would be able to

CO1: State the basic concept of public administration and its relevance for business;

CO2: Describe the concept of good society and its impact on business;

CO3: Identify the impact of political system on business environment in India;

CO4: Interpret the impact of judicial system on business environment in India;

CO5: Explain the framework of Governance and Public Policy.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	P O10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H		M								M	M	M		
CO2	M	H		M								M	H	M		
CO3	H	M		M								M	M	M		
CO4	H	M		L								L	M	M		
CO5	H	M		L								L	M	M		

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 1: No poverty

The course aims to impart basic knowledge about the structure and working of the public administration system in India. This course helps the students to understand that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

CODX 82	RURAL DEVELOPMENT	L	T	P	C
SDG: 1		3	1	0	4

COURSE OBJECTIVES:

COB1: To help learners to acquire knowledge on various aspects of rural development

COB2: To familiarize with the democratic features of rural population

COB3: To highlight the various aspects of rural financial support institution.

COB4: To enable learners understand the road map of infrastructure and communication network

COB5: To acquaint learners with the various programmes of rural development.

MODULE I INTRODUCTION 10

Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

MODULE II LEVERAGING DEMOGRAPHIC DIVIDEND 12

Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend, skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation

MODULE III RURAL ECONOMY OF INDIA 12

Size and Structure of the Rural Economy, Characteristics of the Rural Sector, Agricultural and Allied Sectors, Non-Farm Sector, Rural Industrialization and Entrepreneurship; Rural Finance: Rural credit and indebtedness; Institutional supports, NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives; Payment Banks and Small Finance Banks overview.

MODULE IV RURAL INFRASTRUCTURE 12

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources;

Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product, Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

MODULE V RURAL DEVELOPMENT PROGRAMMES IN INDIA 14

Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

L – 45; T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse various programmes related to skill development and capacity building for employment and entrepreneurship using primary/secondary data with the help of appropriate statistical tools.
2. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
3. Evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
4. Evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.
5. Prepare report to know how SHGs play crucial role in improving the savings and credits and also reducing poverty and social inequalities.

TEXT BOOK:

1. Singh, K., "Rural Development - Principles, Policies, and Management", New Delhi, Sage Texts, 2008

REFERENCES:

1. Samanta, R. K. "New Vista in Rural Development Strategies & Approaches", Delhi, B.R. Publishing Corporation, 2000
2. Hussain, T., Tahir, M., & Tahir, R. "Fundamentals of Rural Development" New Delhi, I. K. International Publishing House Pvt. Ltd., 2017
3. Sahu, B. K., "Rural Development in India", New Delhi: Anmol

Publications Pvt. Ltd. Dutta, 2003

4. S. K., & Ghosh, D. K., "Empowering Rural Women" New Delhi, Akansha Publishing House. Dutta, 2013
5. S. K., & Ghosh, D. K., "Institutions for Development: The case of Panchayats", New Delhi, Mittal Publications, 2006

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Describe the concept of rural development

CO2: Analyse various skill development and capacity building programmes according different demographic features.

CO3: Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects.

CO4: Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India

CO5: Assess the impact of infrastructure development in rural India and evaluate the rural development programmes in India.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H		H							H	H	H			
CO2	H	H		H							H	H	H			
CO3	H	H		H							H	H	H			
CO4	H	H		H							H	H	H			
CO5	H	H		H							H	H	H			

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 1: End poverty in all its forms everywhere

The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development. The universal understanding of rural development leads to the resilient and sustainable human development which in turn reduces the poverty.

CODX 83	PEOPLE MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To elevate the conceptual and analytical skill of the students

COB2: To make the learners a good leader who ensures effective management.

COB3: To make the learners understand the importance of smooth functioning of an organization.

COB4: To manage different set of people

COB5: To make them proactive and develop problem solving skills.

MODULE I MANAGING AND EVALUATING ONESELF 12

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making: steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

MODULE II MANAGING AND MOTIVATING OTHERS 12

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others, Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People, People First Strategy: Emerging cases

MODULE III PEER NETWORKS 12

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

MODULE IV MANAGING EVALUATION AND ASSESSMENT 12

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

MODULE V LEADING PEOPLE & RESOLVING CONFLICTS 12

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

L –45; T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an organisation based on a case study.
5. Participate in role play on active listening in an organisation.
6. Participate in role play for developing intrinsic motivation amongst other people.
7. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. Discuss case studies of Organisations where People first strategy is being used.
9. Conduct competency mapping of students of the class.
10. Conduct 360-degree feedback-role play and tips for development amongst the students of the class.
11. Participate in simulation activity wherein students are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
12. Role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. Discuss and analyse case study on High Performing Organisational culture.
14. Discuss and analyse case study on High Performing Organisational climate.
15. Discuss and analyse case study on Leadership.

TEXT BOOK:

1. Randall, J., & Sim, A. J. "Managing People at Work" Abingdon, Routledge, 2013.

REFERENCES:

1. Wellington, P. "Effective People Management: Improve Performance Delegate More Effectively" London, Kogan Page Publishers, 2011.
2. Thomas, M. "Mastering People Management" London, Thorogood Publishing, 2007.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Develop skills to analyse people requirements.

CO2: Develop in order to manage all levels of employees in the organization.

CO3: Utilize various techniques and concepts of people management.

CO4: Acquire people friendly skills and become an easily approachable person.

CO5: Develop systems and processes to spot the workflow imbalances and other challenges.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	M	H				L	L					H	H	H		
CO2	M	H				L	L					H	M	H		
CO3	M	H				L	M					H	M	H		
CO4	H	M				L	M					M	M	M		
CO5	H	M				M	M					M	M	M		

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to provide an overview to the learners of what it means to be an effective people manager. The course helps the learners to develop leadership and communication skills and manage people in an organisation effectively. A comprehensive understanding of self and people's behavior in organization and role playing organizational dynamics leads to the development of competent workforce

CODX 91	SUSTAINABLE DEVELOPMENT	L	T	P	C
SDG: 16		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the key challenges and pathways to sustainable development and its policy.

COB2: To elucidate about the sustainable development goals of United Nations Development Programme.

COB3: To define the sustainable development goals for community and city level.

COB4: To elaborate the responsible production and mind full consumption.

COB5: To foster their ability to know the socially responsible investments.

MODULE I INTRODUCTION 12

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of Sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, Social and Governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

MODULE II SUSTAINABLE DEVELOPMENT GOALS 12

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

MODULE III SUSTAINABLE DEVELOPMENT GOALS (SDGS)-II 12

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

MODULE IV RESPONSIBLE PRODUCTION AND MINDFUL CONSUMPTION 12

Responsible Production and mindful consumption: Concept, Rationale,

Implications, Challenges and Opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

MODULE V RESPONSIBLE INVESTMENT

12

Responsible Investment: Concept, Rationale, Implications, Challenges, and Opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

L – 45;T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

TEXT BOOK:

1. Stokke, O. "Sustainable Development" Abingdon: Routledge, 2018.

REFERENCES:

1. Rogers, P. P., Jalal, K. F., & Boyd, J. A. "An Introduction to Sustainable Development." Abingdon: Routledge, 2012.
2. Edwards, A. R., & Orr, D. W. "The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers, 2005.

3. Reid, D. "Sustainable Development: An Introductory Guide". Earthscan Publications Ltd., London: 1995.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Identify the key initiatives required to enhance the contribution of an organization towards sustainable development.

CO2: Analyse the significance of various steps taken by UNDP to ensure Sustainable Development.

CO3: Assess the results of smart cities mission initiative of government of India.

CO4: Articulate the key activities towards responsible production and mindful consumption.

CO5: Express the socially responsible investments.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	P O 10	PO1 1	P O 12	P S O 1	P S O 2	PS O3	PSO4
CO1	H		M				M	H	H	M			M	H	H	L
CO2	H		M				M	H	H	M			M	H	H	L
CO3	H		M				M	H	H	M			M	H	H	L
CO4	H		M				M	H	H	M			M	H	H	L
CO5	H		M				M	H	H	M			M	H	H	L

Note: L- Low Correlation M -Medium Correlation H - High Correlation

SDG 16 : Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable. This course enables the learners to have more knowledge on mindful consumption, responsible production and diversified development strategy to have a sustainable growth.

CODX 92	RURAL MARKETING	L	T	P	C
SDG: 12		3	1	0	4

COURSE OBJECTIVES:

COB1: To Portray the Rural marketing importance and segmentation of consumers.

COB2: To Identify marketing strategies and various methods of sales in rural areas.

COB3: To Make out the promotion and distribution system in rural market.

COB4: To Impart the development of rural schemes with Government roles.

COB5: To enhance the knowledge of Agricultural credit and related Insurance schemes.

MODULE I INTRODUCTION TO RURAL MARKETING 14

Meaning, Definition Scope and Importance, Rural, Urban, semi-urban differences and Disparities, Rural Marketing towards Management Perspectives, Challenges to Indian Marketer; Marketing Research: Concept, Nature, Degrees Bases and Guide for Effective Segmentation, consumers Behaviour, Evaluation Procedure, Brand Loyalty, Innovation Adoption.

MODULE II STRATEGIES AND SALE METHODS 12

Product Strategies: Product Mix, Items Decision, Pricing Strategies; Methods of Sale: Hatha System, Private Negotiations, Quotations on Samples, Dara Moghum Sale Methods, Open Auction Method, Prevalence of Beoparis and Arahatis Rural Mandi's, APMC's, 66 Selecting and Attracting Markets.

MODULE III PROMOTION AND DISTRIBUTION 10

Promotion aimed in rural audience, Exploring Media, Profiling Target Audience Designing Right Promotion Strategy and Campaigns; Rural Distribution: Channels - Old Setup - New Players - New Approaches-Coverage Strategy.

MODULE IV GOVERNMENT ROLE IN THE DEVELOPMENT 13

Government Intervention in Marketing System, Role of Agencies: Council of State Agricultural Marketing Boards, State Trading, Cooperative Marketing, Types of Cooperative Marketing Societies, Cooperative Processing, National Agricultural Cooperative Marketing Federation, National Cooperative Development Corporation, Public Distribution Systems, Food Corporation of India, Directors of Marketing and Inspection, National institute of Agricultural

Marketing, Self Help Groups.

MODULE V AGRICULTURAL CREDIT AND CROP INSURANCE 12

Agricultural Credit Policy, Institutional Agreements for Agricultural Credit; Insurance: Crop Insurance, Agricultural Insurance. Infrastructure, Importance & Scope, Modern Techniques for Rural Distribution, Policy Interventions required for Rural Reforms and towards Cyber India. (Case Study of ITC's "e-choupal" Initiative.)

L – 45;T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse the impact of various environmental forces in the context of rural marketing..
2. Analyse the marketing mix strategy.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product./.

TEXT BOOKS:

1. Dogra, B. and Ghuman, K., "Rural Marketing: Concepts and Practices" Tata McGraw-Hill Education, 2007.
2. Krishnamacharyulu and Ramakrishnan, L., "Rural Marketing" Text and Cases, 2nd Edition, Pearson, 2011.

REFERENCES:

1. Velayudhan, S.K., "Rural Marketing- Targeting the Non-Urban Consumer" 2nd Edition, Response Books, 2007.
2. Bhatia, T "Advertising and Marketing in Rural India" 2nd Edition, Macmillan Publishers India Ltd., 2007.
3. Kashyap, P., "Rural Marketing" 2nd Edition, Pearson, 2012.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

- CO1:** Describe the disparities in geographical Area and rural marketing Analysis for the benefit of society.
- CO2:** Analyze the product making strategy relating to rural business and its sales techniques.
- CO3:** Outline the promotional and distribution system in the rural marketing and business for the benefit of society.
- CO4:** Evaluate role of Government in development schemes and enhancing collaboration activities
- CO5:** Comprehend the various Agricultural Credit policy and available

insurance schemes for the security of business and workers.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	P O 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	H	M	M	M			M	H	M	M		H		M	M
CO2	L	M	H	M	H		M	M	M	M	H	H	H			M
CO3	H	H	M	M	H			M	H	M	M	M	M	M		M
CO4	H	M	H	M	H			M	M	M	H	M	M			
CO5	H	M	H	M	H	M		M	H	H	M	H	H	M		M

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG: 12: Ensure Sustainable Consumption and Production Patterns

The course helps the learners to how to do decent production work and help them to create dependent consumption and economic Growth in rural area also enhancing them to support local communities.

CODX 93	RISK MANAGEMENT	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES::

COB1: To appreciate the functioning of Risk and Uncertainty

COB2: To impart knowledge about methodologies for measuring Business Risk

COB3: To make the students recognize the concept of Process of Risk Management

COB4: To make the students to develop insight related to Artificial Intelligence and Business Analytics

COB5: To make the students to gain knowledge on credit risk and their impact on business development

MODULE I INTRODUCTION 10

Concept and meaning of Risk, Risk and Uncertainty-Classification of Risks- Dynamic Nature of Risks-Types of Risk- including Systematic and Unsystematic Risk- Strategic and Operational Risks- Business Risk- Financial Risk.- Information Risk-Liquidity Risk.

MODULE II BUSINESS RISKS AND MEASUREMENT 15

Identification and Sources of Risk-Various methodologies for measuring Business Risk- Impact of Business Risk on different stakeholders of business concern- Role of Risk Manager and Risk Committee in identifying and diversifying risk.

MODULE III RISK MANAGEMENT 20

Risk Management- concept-objectives and importance-Process of Risk Management-Risk Management techniques-managing risk through diversification,-Strategy of transferring the risk through re-insurance-underwriting and factoring etc

MODULE IV QUANTITATIVE ANALYSIS 15

Population and Sample Analysis- Bayesian analysis- Statistical inference and hypothesis testing EWMA and GARCH Model- Volatility- Artificial Intelligence and Business Analytics-Risk model- VAR-Stress Testing- Scenario Analysis- Analysis with the help of relevant software.

**MODULE V CREDIT RISK MEASUREMENT AND
FINANCIAL LEVERAGE****15**

Credit risk- concept-components- relevance- evaluation and reduction-
Emerging sources of credit risk and their impact on business
development-Credit Risk and Financial Leverage.

L – 45;T- 15; TOTAL HOURS – 60**Practical Exercises:**

The learners are required to:

1. Practice quantitative analysis of risk through the help of spreadsheets and relevant software.
2. Analyse and interpret case study based on real life business problems.

TEXT BOOK:

1. Ghosh, R. "Risk Management and Derivatives", New Jersey, Wiley, 2020

REFERENCES:

1. Harrington, S., & Niehaus, G. "Risk Management and Insurance, New York, McGraw Hill Education, 2017.
2. Hopkin, P. "Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management.", London, Kogan Page, 2018.
3. Crouhy, M., Galai, D., & Mark, R. "The Essentials of Risk Management" New York, McGraw-Hill Education, 2013.
4. George, E. R., & Michael, M. "Principles of Risk Management and Insurance" London, Pearson, 2017.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Explain the types of risk in business.

CO2: Identify and evaluate business risk.

CO3: Evaluate various techniques of managing business risk

CO4: Perform quantitative analysis of business risk.

CO5: Analyze financial leverage and credit risk.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M							H				H			
CO2	H	M							M				H			
CO3	M	H							M				M			
CO4	M	H							M				M			
CO5	H	H							M				H			

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks. This course helps the learners to analyze and interpret case study based on real life business problems.