

B. Com Business Administration

Syllabus

AFFILIATED COLLEGES

Program Code: 2AH

2021 – 2022 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com Business Administration program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Students should get thorough knowledge about the various concepts of business Administration
PEO2	The programme should aid in the overall development of professional skills among the students.
PEO3	Students should develop interest and understand about the major aspects of business like accountancy, management functions, marketing innovations and Alike
PEO4	Students should be able to pursue and extend their professional education in various higher education courses.
PEO5	Students should develop interest in research relating to their specific domain



Program Specific Outcomes (PSOs)	
After the successful completion of B.com Business Administration program, the students are expected to	
PSO1	Understanding the relevant concepts and techniques applied in commerce in general and business administration in particular
PSO2	Establishing strong foundation in the major areas of commerce and business Administration
PSO3	Developing various skills relating to professions, interpersonal and intellectual capacities necessary for career development
PSO4	Developing demanding competencies and managerial decision making skills among the students
PSO5	Developing expert knowledge and professional capacity among students in their domain areas.





Program Outcomes (POs)	
On successful completion of the B.Com Business Administration program	
PO1	Developing wide knowledge in the area of commerce and business administration that help in attaining career opportunities
PO2	Understanding and developing strong foundation in various areas of commerce and business administration like accountancy, economics, marketing and alike
PO3	Developing overall competencies and professional qualities for sound career opportunities in future
PO4	Empowering students with necessary skills and competencies to fuel their overall growth and development
PO5	Providing more practical business education that assist the students in future research and career development

BHARATHIAR UNIVERSITY: COIMBATORE 641 046

B.Com (Business Administration)

(For the students admitted during the academic year 2021– 22 onwards)

part	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Language-I	4	6		50	50	100
	English-I	4	6		50	50	100
	Core I – Principles of Accountancy	4	5		50	50	100
	Core II–Business Organization & Office Management	4	5		50	50	100
	Allied Paper I – Managerial economics	4	6		50	50	100
	Environmental Studies #	2	2		-	50	50
	Total	22	30		250	300	550
SECOND SEMESTER							
	Language-II	4	6		50	50	100
	English-II	4	6		50	50	100
	Core III – Financial Accounting	4	5		50	50	100
	Core IV – Marketing management	4	5		50	50	100
	Allied Paper II – Business tools for decision making	4	6		50	50	100
	Value Education – Human Rights #	2	2		-	50	50
	Total	22	30		250	300	550
THIRD SEMESTER							
	Core V-Higher Financial Accounting	4	7		50	50	100
	Core VI- Business Law	4	6		50	50	100
	Core VII Principles of Management	4	6		50	50	100
	Allied Paper III Advertising and Sales Promotion	4	6		50	50	100
	Skill based subject- Business Application software I	3	3		30	45	75
	Tamil/Advanced Tamil or Non Major elective Yoga for Human Excellence/ Women Rights/Constitution of India	2	2			50	50
	Total	21	30		230	295	525

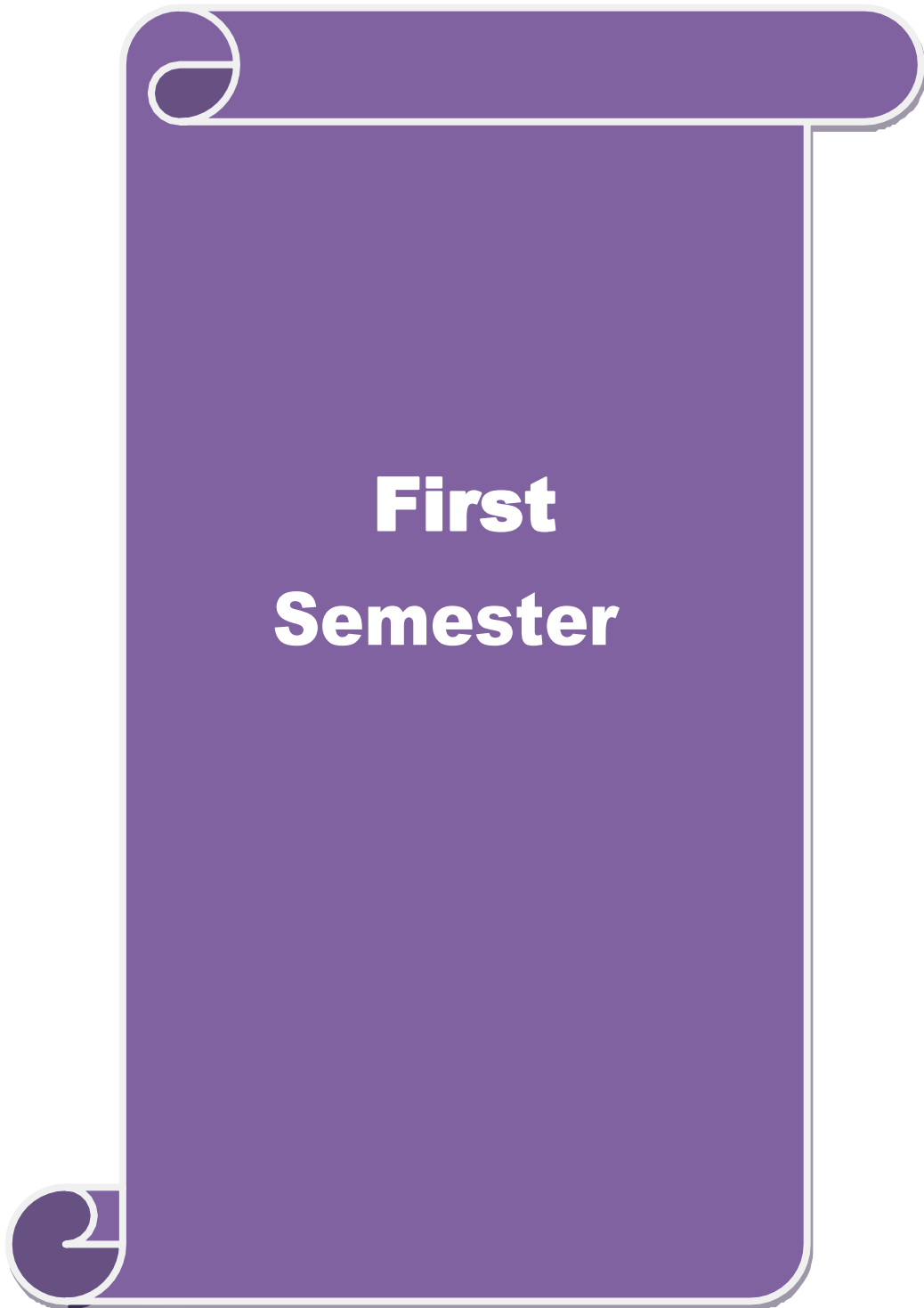
FOURTH SEMESTER							
	Core VIII- Corporate Accounting - I	4	5		50	50	100
	Core IX Customer Relationship Management	3	4		30	45	75
	Core X Banking Law And Practices	3	4		30	45	75
	Core XI-Company Law and Secretarial Practice	3	3		30	45	75
	Core XII- Business Communication	3	3		30	45	75
	Core XIII - Computer Applications (IV MS word and MS Excel Practical-1)	3	-	2	30	45	75
	Allied Paper- IV International Business	4	4		50	50	100
	Skill based Subject-2 – Naan Mudhalvan office Fundamentals http://kb.naanmudhalvan.in/BharathiarUniversity_(BU)	2	-	3	25	25	50
	Tamil/Advanced Tamil/Non major elective -II: General Awareness	2	2			50	50
Total		27	25	5	275	400	675
FIFTH SEMESTER							
	Core XIV-Corporate AccountingII	4	6		50	50	100
	Core XV Human Resource Management	4	5		50	50	100
	Core -XVI Income Tax Law and Practice	4	6		50	50	100
	Core -XVII Retail Management	4	5		50	50	100
	Elective -I	4	5		50	50	100
	Skill based subject -3 Business Application Software -II	3	3		30	45	75
Total		23	30		280	295	575
SIXTH SEMESTER							
	Core XVIII -Cost And Management Accounting	4	6		50	50	100
	Core XIX Principles of Auditing	4	5		50	50	100
	Core XX E- Business	4	5		50	50	100
	Core XXI- ComputerApplications: MS Power point, MS Access and Tally 9.2- Practical-1	3	3		30	45	75
	Elective-II	3	4		30	45	75
	Elective -III-	3	4		30	45	75
	Skill-based Subject-IV: Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing /	2	3		25	25	50

	Operational Logistics) http://kb.naanmudhalvan.in/ Bharathiar University (BU						
	Extension Activities	2	-		50		50
	TOTAL	25	30		315	310	625
	GRAND TOTAL	140	175	5	1600	1900	3500
Online courses will be implemented from next academic year							

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively. @ No University Examinations. Only Continuous Internal Assessment (CIA)
No Continuous Internal Assessment (CIA). Only University Examinations

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Entrepreneurial Development
	B	Organizational behavior
	C	Industrial law
Elective – II	A	Business Finance
	B	Business environment
	C	Brand management
Elective - III	A	Financial markets and institutions
	B	Cyber law
	C	Investment management





Course code	TITLE OF THE COURSE			L	T	P	C
Core -1	Principles of Accountancy			4			4
Pre-requisite	Basic knowledge in accountancy			Syllabus version		2021-22	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To enable the students to learn basic Principles of Accountancy. To make the students skillfully to prepare and present the final accounts of sole trader. To learn about various types of errors and depreciation in accounts. To understand about bank reconciliation statement and accounting for professionals To provide knowledge about consignment and joint ventures 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.					K1	
2	Understanding the steps involved in locating errors and prepare them to understand the to preparation of final accounts for sole traders					K2	
3	Outline the concepts of Bills of exchange, Average due date and Account Current					K2	
4	Examine the concepts of consignment and joint venture.					K4	
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.					K4	
K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze							
Unit:1	Title of the Unit (Capitalize each Word)					15-- hours	
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance							
Unit:2	Title of the Unit (Capitalize each Word)					15-- hours	
Final accounts of a sole trader with adjustments – Errors and rectification							
Unit:3	Title of the Unit (Capitalize each Word)					15-- hours	
Bill of exchange- Accommodation bills – Average due date – Account current							
Unit:4	Title of the Unit (Capitalize each Word)					15-- hours	
Accounting for consignments and Joint ventures							
Unit:5	Title of the Unit (Capitalize each Word)					13-- hours	
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals							
Unit:6	Contemporary Issues					2 hours	
Expert lectures, online seminars – webinars							
					Total Lecture hours	75-- hours	

Text Book(s)	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons
Reference Books	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	A.Murthy -Financial Accounting – Margham Publishers
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	L	M	L

*S- Strong, M-Medium, L-Low



Course code	TITLE OF THE COURSE			L	T	P	C	
Core- 2	Business organization and office management			4			4	
Pre-requisite	Basic knowledge in management			Syllabus version		2021-22		
Course Objectives:								
The main objectives of this course are to:								
<ol style="list-style-type: none"> To understand different forms of organization To understand various factors affecting business organization and sources of finance To reflect on the functioning of stock exchange and dematerialization To provide insight about office functioning and the importance of office layout To offer knowledge about data processing system and EDP 								
Expected Course Outcomes:								
On the successful completion of the course, student will be able to:								
1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.						K2	
2	Analyzing the business factors which are involved in sources of finance.						K4	
3	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.						K2	
4	Remembering office functions, layout and accommodation.						K1	
5	Outlining office equipments and EDP.						K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;								
Unit:1	Title of the Unit (Capitalize each Word)					15-- hours		
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.								
Unit:2	Title of the Unit (Capitalize each Word)					15-- hours		
Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.								
Unit:3	Title of the Unit (Capitalize each Word)					15-- hours		
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.								
Unit:4	Title of the Unit (Capitalize each Word)					15-- hours		
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing								
Unit:5	Title of the Unit (Capitalize each Word)					13-- hours		
Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.								
Unit:6	Contemporary Issues					2 hours		
Expert lectures, online seminars - webinars								
					Total Lecture hours		75-- hours	
Text Book(s)								
1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons							
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,							
3	Saksena – Business Administration and Management – Sahitya Bhavan							

Reference Books	
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House
3	J.C.Deneyer - Office Management
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	M	S	S	M
CO5	M	S	M	S	S

*S- Strong, M-Medium, L-Low



Course code	TITLE OF THE COURSE			L	T	P	C
Allied Paper I	Managerial Economics			4			4
Pre-requisite	Basic knowledge in Economics			Syllabus version	2021-22		
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To enable the students to learn basic Principles of Economics To make the students skillfully to demand and supply. To learn about various types of costs. To understand about pricing To provide knowledge about markets 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recalling meaning and definition of economics, nature and scope of managerial economics						K1
2	Understanding demand, law of demand, elasticity of demand price, income and cross demand , demand estimation and demand forecasting, demand						K2
3	Outline the concepts of Production Function ,Type of cost of Production – Long run and Short run cost.						K2
4	Examine the concepts of Forms of Market, Pricing Methods .						K4
5	Analyze the types of market						K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze							
Unit:1	Title of the Unit (Capitalize each Word)					20--hours	
Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.							
Unit:2	Title of the Unit (Capitalize each Word)					18--hours	
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.							
Unit:3	Title of the Unit (Capitalize each Word)					17--hours	
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.							
Unit:4	Title of the Unit (Capitalize each Word)					15--hours	
Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.							

Unit:5	Title of the Unit (Capitalize each Word)	18--hours
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90--hours

Text Book(s)	
1	R.L.Varshney and K.L.Maheshwari----Managerial Economics--- Sulthan Chand and Sons
2	Alak Gosh and Biswanath Gosh----Managerial Economics --- Kalyani Publications
3	D.Gopalakrishna----Managerial Economics ---Himalaya Publishing House
4	S.Sankaran---- Managerial Economics ---Margham Publications
5	M.L.Seth -----Principles of Economics
Reference Books	
1	
2	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M

*S- Strong, M-Medium, L-Low



**Second
Semester**

Course code	TITLE OF THE COURSE		L	T	P	C
Core- 3	Financial accounting		4			4
Pre-requisite	Basic knowledge in accounting		Syllabus Version		2021-22	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To explore various methods of calculating and recording depreciation To provide understanding about royalties and investment accounts To offer an idea about single entry system of accounts To promote knowledge about department and branch accounting To facilitate knowledge about hire purchase and installment system of accounting 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Describing the concepts based on depreciation and its methods in books of accounts.					K1
2	Outline about the nature of Investment and Royal excluding Sublease.					K2
3	Identifying the essential characteristics of single entry system.					K3
4	Applying the basic concepts of departmental and branch accounting.					K4
5	Familiarize the procedure relating to hire purchase and installment in books of accounts					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1	Title of the Unit (Capitalize each Word)				15-- hours	
Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provision.						
Unit:2	Title of the Unit (Capitalize each Word)				15-- hours	
Investment accounts – Royalty excluding Sublease						
Unit:3	Title of the Unit (Capitalize each Word)				15-- hours	
Single Entry system-meaning and features-Statement of affairs method and Conversion method						
Unit:4	Title of the Unit (Capitalize each Word)				15-- hours	
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches						
Unit:5	Title of the Unit (Capitalize each Word)				13-- hours	
Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars						
					Total Lecture hours	75-- hours

Text Book(s)	
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy
2	Advanced Accountancy - S.P.Jain & K.L.Narang
Reference Books	
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal
2	Finanacial Accounting - T.S.Reddy & A.Murthy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M

*S- Strong, M-Medium, L-Low



Course code	TITLE OF THE COURSE	L	T	P	C
Core- 4	Marketing Management	4			4
Pre-requisite	Basic knowledge in marketing	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To conceptualize an idea about marketing and related terms To provide insight about various forms and types of marketing To analyze various components of marketing channels To understand various concepts relating to consumer behavior To introduce the components of marketing mix To understand the importance of retailing in today's context To understand emerging marketing trends and regulatory mechanisms 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Defining the various concepts and terms related to marketing				K1
2	Explaining about various marketing functions				K2
3	Understanding terms of consumer behaviour and examined about different concepts related to consumers.				K2
4	Identifying the marketing mix and its elements				K1
5	Understanding different provisions related to trends in emerging markets.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;					
Unit:1	Title of the Unit (Capitalize each Word)	15-- hours			
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing					
Unit:2	Title of the Unit (Capitalize each Word)	15-- hours			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
Unit:3	Title of the Unit (Capitalize each Word)	15-- hours			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours			
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context					
Unit:5	Title of the Unit (Capitalize each Word)	13-- hours			
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75-- hours

Text Book(s)	
1	Marketing Management - Rajan Sexena
2	Principles of Marketing - Philip Kotler & Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
Reference Books	
1	Marketing - William G. Zikmund & Michael D'Amico
2	Marketing - R.S.N. Pillai & Bagavathi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S

*S- Strong, M-Medium, L-Low



Course code	TITLE OF THE COURSE	L	T	P	C
Allied Paper II	Business Tools for Decision Making	4			4
Pre-requisite	Basic knowledge in Statistics	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
1. To enable the students to learn the Statistical methods and their applications in Commerce					
2. To make the students to solve the Statistical problems in commerce					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recalling meaning and definition of Meaning and Definition of Statistics , knowledge on Classification and Tabulation ,concepts of Measures of Central tendency				K1
2	Understanding Measures of Dispersion and Measures of Skewness				K2
3	Outline the concepts of Correlation, Regression Analysis, Uses of Regression				K2
4	Examine the concepts of Time Series , Components and Models Methods of estimating trend				K4
5	Analysing and understanding Interpolation				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze					
Unit:1	Title of the Unit (Capitalize each Word)	20—hours			
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation-Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems					
Unit:2	Title of the Unit (Capitalize each Word)	18—hours			
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.Skewness – Meaning – Measures of Skewness - Pearson’s and Bowley’s co-efficient of Skewness.					
Unit:3	Title of the Unit (Capitalize each Word)	17—hours			
Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression					
Unit:4	Title of the Unit (Capitalize each Word)	15—hours			
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.					
Unit:5	Title of the Unit (Capitalize each Word)	18—hours			
Interpolation: Binomial, Newton’s and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90—hours

Text Book(s)	
1	Statistical Methods by S.P. Gupta
2	Business Mathematics and Statistics by P. Navaneetham
Reference Books	
1	Statistics by R.S.N. Pillai and V. Bagavathi
2	Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden
3	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M

*S- Strong, M-Medium, L-Low



**Third
Semester**

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 5	Higher financial accounting	4			4
Pre-requisite	Basic knowledge in accounting	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide insight about maintaining partnership accounts To promote understanding about maintaining books of accounts at the time of retirement To offer understanding about dissolution and insolvency of partnership To facilitate knowledge about individual insolvency and claims To promote knowledge about human resource and inflation accounting 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understanding the basic concepts of partner and procedures related to calculation of ratios.				K2
2	Acquiring the principle at the time of retirement in the books of partner				K1
3	Analyzing dissolution and insolvency of firms and individuals.				K4
4	Evaluate the insolvency or loss of individuals or firms.				K5
5	Examine the concepts based on voyage, Human resource and inflation accounting.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;					
Unit:1	Title of the Unit (Capitalize each Word)	23-- hours			
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.					
Unit:2	Title of the Unit (Capitalize each Word)	20-- hours			
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Installments only.					
Unit:3	Title of the Unit (Capitalize each Word)	20-- hours			
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.					
Unit:4	Title of the Unit (Capitalize each Word)	20-- hours			
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss					
Unit:5	Title of the Unit (Capitalize each Word)	20-- hours			
Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
				Total Lecture hours	105-- hours
Text Book(s)					
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, NewDelhi.				
2	Reddy & Murthy, “Financial Accounting”, Margham Publicatuions, Chennai, 2004.				
3	Dr. M. A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy Part-I”, Himalaya Publication, New Delhi.				

Reference Books	
1	Gupta R.L. & Radhaswamy M.,”Corporate Accounts “, Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., NewDelhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	M
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M



Course code	Business Law		L	T	P	C
Core 6			4			4
Pre-requisite	Basic knowledge of Business law		Syllabus Version		2021-22	
Course Objectives:						
The main objectives of this course are:						
<ol style="list-style-type: none"> 1. To know the development of mercantile law and sources of contracts. 2. To learn the capacity to contract with free, quasi, contingent contracts. 3. To learn the contract and creation of agency. 4. To understand the contract of indemnity and guarantee. 5. To understand law of sale of goods and conditions and warranties to sell. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Assessing the various elements related business law and contract		K5			
2	Interpreting different type of contract and its features		K2			
3	Explain about the agency system related to creation and termination of agency		K5			
4	Compare between rights and duties of indemnity , guarantee		K5			
5	Examine the distinct between sale and agreement to sell and its features		K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze						
Unit:1	Title of the Unit (Capitalize each word)		20-- hours			
Law - Meaning and objects - Mercantile law, meaning - Sources of contracts – Classification of contracts - Essentials of a valid contract - Offer, acceptance, legality of object and consideration - Void agreement.						
Unit:2	Title of the Unit (Capitalize each word)		18-- hours			
Capacity to contract - Free consent - Quasi contracts - Contingent contracts -Performance of contract - Discharge of contract - Remedies for breach of contract.						
Unit:3	Title of the Unit (Capitalize each word)		17-- hours			
Contract of Agency - Creation of Agency - Personal liability of an Agent - Agency by ratification - Conditions and effects - Termination of Agency.						
Unit:4	Title of the Unit (Capitalize each word)		15-- hours			
Contract of indemnity and guarantee - Rights and Liabilities of surety - Discharge of surety – Bailment – Rights and Duties of bailor and bailee - Pledge by non-owners.						
Unit:5	Title of the Unit (Capitalize each word)		18-- hours			
Law of sale of goods _ Distinction between sale and agreement to sell – Condition and Warranties to sell – conditions and warranties - Transfer of ownership – transfer of title by Non-owners – Performance of contract of sale - Rights and Duties of buyer - Right of unpaid seller.						
Unit:6	CONTEMPORARY ISSUES		2 hours			
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component						
Total Lecture hours			90 hours			
Text Book(s)						
1	N.D. Kapoor – Business Laws – Sultan Chand & Sons					
2	R.S.N. Pillai and Bagavathy - Business Laws – S.Chand & Co.,					
3	M.C. Kuchhal – Mercantile Law – Vikas Publications.					

Reference Books	
1	K.R.Bulchandani – Business Law – Himalaya Publishing House.
Related Online Contents	
1	
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Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO3	S	M	S	S	M
CO3	S	S	S	S	S
CO4	M	S	M	S	S
CO5	S	S	S	S	M



Course code	TITLE OF THE COURSE			L	T	P	C
Core- 7	Principles of management			4			44
Pre-requisite	Basic knowledge in management			Syllabus Version		2021-22	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To provide understanding about basic terminologies of management To explore the fundamental principles, process and steps in management including planning To develop knowledge about organizing function in business To explore the concept of motivation in organizational context To generate ideas about effective communication in the business 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Explaining the concepts based on management and its features					K2	
2	Summarizing the principles and importance of planning					K2	
3	Interpreting various concepts based on organization and its element					K2	
4	Examining the determinants of behaviour and motivation theories					K4	
5	Understanding the need and techniques of communication in management					K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;							
Unit:1	Title of the Unit (Capitalize each Word)					20-- hours	
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.							
Unit:2	Title of the Unit (Capitalize each Word)					18-- hours	
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.							
Unit:3	Title of the Unit (Capitalize each Word)					17-- hours	
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.							
Unit:4	Title of the Unit (Capitalize each Word)					15-- hours	
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.							
Unit:5	Title of the Unit (Capitalize each Word)					18-- hours	
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.							
Unit:6	Contemporary Issues					2 hours	
Expert lectures, online seminars - webinars							
					Total Lecture hours	90-- hours	
Text Book(s)							
1	The Principles of Management - Rustom S. Davan						
2	Business Organization and Management - Y. K. Bhushan						
3	Business Management - Chatterjee						

Reference Books	
1	Principles of Management - Koontz and O'Donald
2	Business Management - Dinkar - Pagare
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
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4	
Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	M	M	M





Course code	TITLE OF THE COURSE			L	T	P	C
Core- 8	Corporate accounting-1			4			4
Pre-requisite	Basic knowledge in company accounts			Syllabus version		2021-22	
Course Objectives:							
The main objectives of this course are to:							
1. To provide basic understanding about the accounts relating to shares and debentures							
2. To analyze the final accounts of companies							
3. To explore various methods for the valuation of goodwill							
4. To assist preparation of books of accounts during liquidation of companies							
5. To learn about the liquidation of companies							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Explaining about the basic provisions towards issue of shares in market						K2
2	Understanding the concepts of debenture and its accounting						K2
3	Analyze the companies final accounts and Managerial Remuneration						K4
4	Estimating methods of goodwill and shares						K5
5	Examine various procedures related to liquidation of companies						K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					20-- hours	
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting							
Unit:2	Title of the Unit (Capitalize each Word)					18-- hours	
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.							
Unit:3	Title of the Unit (Capitalize each Word)					17-- hours	
Final Accounts of Companies - Calculation of Managerial Remuneration.							
Unit:4	Title of the Unit (Capitalize each Word)					15-- hours	
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.							
Unit:5	Title of the Unit (Capitalize each Word)					18-- hours	
Liquidation of Companies - Statement of Affairs -Deficiency a/c.							
Unit:6	Contemporary Issues					2 hours	
Expert lectures, online seminars - webinars							
					Total Lecture hours	90-- hours	
Text Book(s)							
1	S.P. Jain & K.L. Narang , “Advanced Accounting”, Kalyani Publications, New Delhi.						
2	Gupta R.L. & Radhaswamy M. , ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.						
3	Dr. M.A. Arulanandam, Dr. K.S. Raman , “Advanced Accountancy, Part-I”, HimalayaPublications, New Delhi.2003.						
Reference Books							
1	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.						
2	Shukla M.C., Grewal T.S. & Gupta S.L. , “Advanced Accountancy”, S. Chand & Co., NewDelhi						
3	Reddy & Murthy , “Financial Accounting”, Margham Publicatuions, Chennai, 2004						

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
Course Designed By:	

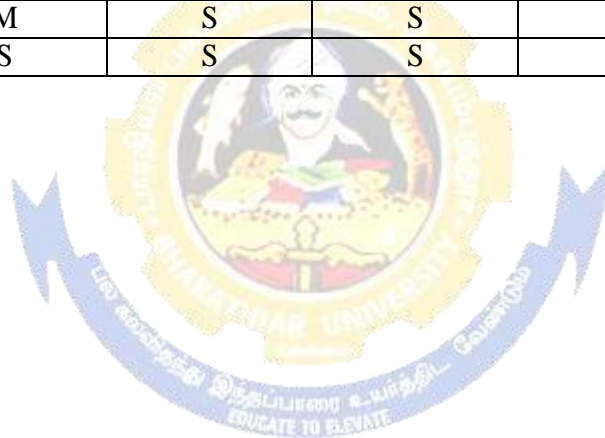
Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S



Course code	CUSTOMER RELATIONSHIP MANAGEMENT			L	T	P	C
Core-9				4			4
Pre-requisite	Basic knowledge of customer relationship management.			Syllabus Version		2021-22	
Course Objectives:							
The main objectives of this course are:							
<ol style="list-style-type: none"> 1. To know the basics of customer relationship management 2. To offer an overview of customer relationship management 3. To know about sales force automations 4. To offer knowledge about value chain management 5. To provide knowledge about database marketing 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recalling various concepts of customer relationship management			K1			
2	Understanding the history of customer relationship management			K2			
3	Analyzing sales force automation			K4			
4	Understanding value chain MANAGEMENT			K2			
5	Apply data base marketing			K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze							
Unit:1							
Title of the Unit (Capitalize each Word)			15-- hours				
Overview of Relationship marketing - Basis of building relationship- Types of relationship marketing - customer life cycle							
Unit:2							
Title of the Unit (Capitalize each Word)			10-- hours				
CRM - Overview and evolution of the concept - CRM and Relationship marketing - CRM strategy - importance of customer divisibility in CRM.							
Unit:3							
Title of the Unit (Capitalize each Word)			10-- hours				
Sales Force Automation - contact management - concept - Enterprise Marketing Management - core beliefs - CRM in India							
Unit:4							
Title of the Unit (Capitalize each Word)			15-- hours				
Value Chain - concept - Integration Business Management - Benchmarks and Metrics - culture change - alignment with customer ecosystem - Vendor selection.							
Unit:5							
Title of the Unit (Capitalize each Word)			8-- hours				
Database Marketing - Prospect database - Data Warehouse and Data Mining - analysis of customer relationship technologies - Best practices in marketing Technology - Indian scenario.							
Unit:6							
CONTEMPORARY ISSUES			2 hours				
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component							
Total Lecture hours			60 hours				

Text Book(s)	
1	S. Shajahan - Relationship Marketing – McGraw Hill, 1997 Paul Green Berg – CRM – Tata McGraw Hill, 2002.
2	Philip Kotler, Marketing Management, Prentice Hall, 2005.
3	Barry Berman and Joel R Evans – Retail Management – A Strategic Approach – Prentice Hall of India, Tenth Edition, 2006.
Reference Books	
1	
Related Online Contents	
1	
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Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
Core- 10	Banking Law	3			3
Pre-requisite	Basic knowledge in Banking	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
1. To understand the basic terminologies used in Banking sector					
2. To provide knowledge about the working of banking industry					
3. To understand the basic understanding of loan disbursement policies of banks					
4. To provide insights about various documents used in banking services					
5. To understand the role of documenting in effective banking process					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Illustrate the classification of commercial banks, functions and credit creation				K2
2	Outline the recent trade in banking				K2
3	Analyze the functions of central banks and its credit controlling measures				K4
4	Examine the concepts of Indian Money Market				K4
5	Explain the role of SBI Commercial banks and Development banks				K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15-- hours			
Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account.					
Unit:2	Title of the Unit (Capitalize each Word)	10-- hours			
Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien.					
Unit:3	Title of the Unit (Capitalize each Word)	10-- hours			
Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.					
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours			
Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.					
Unit:5	Title of the Unit (Capitalize each Word)	8-- hours			
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
				Total Lecture hours	60-- hours
Text Book(s)					
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.				
2	Basu : Theory and Practice of Development Banking				
3	Reddy & Appanniah : Banking Theory and Practice				
Reference Books					
1	Natarajan & Gordon : Banking Theory and Practice				
2	Banking Regulation Act, 1949.				
3	Reserve Bank of India, Report on currency and Finance 2003-2004.				

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
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4	
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	M	S	S
CO3	S	S	S	M	S



Course code	TITLE OF THE COURSE	L	T	P	C
Core- 11	Company law and secretarial practice	4			4
Pre-requisite	Basic knowledge in law	Syllabus version			
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To develop a strong foundation regarding corporate laws and provisions To provide knowledge about qualification and disqualification of directors To analyse the winding up procedures of the companies To provide insights about corporate secretaryship To understand the rules relating to company meetings. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the fundamentals of corporate law				K1
2	Identify the role, responsibilities, appointment and liabilities of corporate directors				K2
3	Analyzing various winding up procedures, regulations and formalities under law				K4
4	Examine the role of corporate secretaryship and specific conditions				K4
5	Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;					
Unit:1	Title of the Unit (Capitalize each Word)	15-- hours			
Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.					
Unit:2	Title of the Unit (Capitalize each Word)	10-- hours			
Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors					
Unit:3	Title of the Unit (Capitalize each Word)	10-- hours			
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).					
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours			
Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.					
Unit:5	Title of the Unit (Capitalize each Word)	8-- hours			
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman’s speech – Writing of Minutes.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		60-- hours
Text Book(s)		
1	M.C.Shukla and S.S.Gulshan----Principles of Company Law --- S.Chand & Co.,	
2	M.C.Shukla and S.S.Gulshan ---- S.Chand & Co.,	
Reference Books		
1	N.D.Kapoor----Company Law--- Sultan Chand & Sons	
2	M.C.Kuchhal---- Secretarial Practice --- Vikas Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO3	S	S	M	S	S
CO3	S	S	S	S	S



Course code	Business Communication		L	T	P	C
Core-12			3			3
Pre-requisite	Basic knowledge on business communication		Syllabus Version		2021-22	
Course Objectives:						
The main objectives of this course are:						
<ol style="list-style-type: none"> 1. To conceptualize business communication 2. To write effective trade letters 3. To prepare effective banking correspondence 4. To execute effective company secretarial correspondence 5. To assist prepare resumes and prepare for interviews 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Outline the importance of effective business communication		K2			
2	Understand the intricacies of responding to business related queries		K2			
3	Categorizing effective correspondence with banks, insurance and agencies		K3			
4	Examine effective response to company secretarial correspondence		K4			
5	Analyze new innovative and effective ideas for business communication		K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1						
		Title of the Unit (Capitalize each Word)	8 hours			
Business communication: Meaning – importance of Effective Business Communication – Modern Communication Methods – Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.						
Unit:2						
		Title of the Unit (Capitalize each Word)	9 hours			
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters						
Unit:3						
		Title of the Unit (Capitalize each Word)	8 hours			
Banking Correspondence - Insurance Correspondence - Agency Correspondence.						
Unit:4						
		Title of the Unit (Capitalize each Word)	7 hours			
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)						
Unit:5						
		Title of the Unit (Capitalize each Word)	11 hours			
Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.						
Unit:6						
		CONTEMPORARY ISSUES	2 hours			
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component						
		Total Lecture hours	45 hours			
Text Book(s)						
1	Rajendra Pal Korahill. “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.					
2	Ramesh, MS, & C.C Pattanshetti, “Business Communication”, R.Chand & Co., New Delhi, 2003.					

Reference Books	
1	Rodriquez M V, "Effective Business Communication Concept" Vikas Publishing Company, 2003.
Related Online Contents	
1	
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4	
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S





**Fifth
Semester**

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 13	Corporate Accounting- II	4			4
Pre-requisite	Basic knowledge in Company Accounts	Syllabus		rsion	
Course Objectives:					
1. To understand the concept of mergers and acquisitions 2. To familiarize with holding company accounts 3. To prepare the final accounts of banking companies 4. To prepare the accounts of insurance companies 5. To assist the preparation of electricity companies accounts					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts and methods of preparing accounts under mergers and acquisitions				K1
2	Understand various methods of preparing holding company accounts				K2
3	Understand various methods of preparing and assessing final accounts of banking companies				K2
4	Analyze the final accounts of insurance companies				K4
5	Analyze the accounting statements of electricity companies				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze					
Unit:1	Title of the Unit (Capitalize each Word)	20-- hours			
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction					
Unit:2	Title of the Unit (Capitalize each Word)	18-- hours			
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).					
Unit:3	Title of the Unit (Capitalize each Word)	17-- hours			
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.					
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours			
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000					
Unit:5	Title of the Unit (Capitalize each Word)	18-- hours			
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					90-- hours

Text Book(s)	
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi. 5. Shukla M.C.
2	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M., “Corporate Accounts”, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S.& Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
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Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	M	M	S	S	S



Course code	Human Resource Management	L	T	P	C
Core-14		4			4
Pre-requisite	Basic knowledge on human resource management.	Syllabus Version	2020		
Course Objectives:					
The main objectives of this course are:					
<ol style="list-style-type: none"> 1. To understand the role of human resource management 2. To know the steps in human resource planning 3. To execute proper recruitment and selection 4. To know about induction programming and performance appraisal 5. To know about career planning and development 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recalling the concepts of human resource management	K1			
2	Understanding the steps in human resource planning	K2			
3	Understanding recruitment and selection in companies	K2			
4	Comparing induction programming and performance appraisal	K2			
5	Understanding career planning and development	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze					
Unit:1		15 hours			
Human Resource Management - meaning, nature, scope and objective - Functions of HRM - The Role & status of HR manager – Organisation of HR department - Strategic HRM					
Unit:2		15 hours			
Human Resource Planning - Job Analysis - Importance & benefits - Job analysis process- - Job description - Role analysis - Job specification					
Unit:3		15 hours			
Recruitment and Selection - Factors affecting Recruitments, Sources of Recruitment - Alternative to Recruitment - Definition and Importance of Selection. Stages involved in Selection Process - Types of Selection Tests and Types of Interviews.					
Unit:4		15 hours			
Meaning and benefits of Induction, Content of an Induction Program - Training and Development.- Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion					

Unit:5		13 hours
Career Planning & Development - Stages in Career Planning - Internal and External Mobility of Employees – Meaning and Sources of Employee Grievance – Grievance Handling Systems – Meaning & Process of Collective Bargaining – Indiscipline, Settlement Machinery of Industrial Conflicts.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	75 hours
Text Book(s)		
1	Rao, S. (2014). – Essentials of Human Resource Management & Industrial Management & Industrial Management: Text & Cases. New Delhi: Himalaya Publication.	
2	VSP.Rao – Human Resource Management.	
3	B.Nandhakumar – Industrial Relations Labour Welfare and Labour Laws- Vijay Nicole Imprints.	
Reference Books		
1	Basak, S.P. (2012) – Human Resource Management: Text & Cases. New Delhi: Pearson	
Related Online Contents		
1		
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4		
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 15	Income tax law and practice	4			4
Pre-requisite	Basic knowledge in law	Syllabus		Version	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic terminologies in Taxation To understand the various concepts of income tax. To compute the self assessment involved in taxation process. To familiarize with calculation if income under different heads To understand the process of set off and carry forward of losses while computing total income 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax				K2
3	Apply the various tax laws and available provisions in tax computations				K3
4	Evaluate the set off and carry forward of losses while calculating personal income				K5
5	Analyze self-assessment of income and tax computation				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;					
Unit:1	Title of the Unit (Capitalize each Word)	20-- hours			
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.					
Unit:2	Title of the Unit (Capitalize each Word)	18-- hours			
Heads of Income: Income from Salaries – Income from House Property.					
Unit:3	Title of the Unit (Capitalize each Word)	17-- hours			
Profit and Gains of Business or Profession – Income from Other Sources.					
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours			
Capital Gains – Deductions from Gross Total Income.					
Unit:5	Title of the Unit (Capitalize each Word)	18-- hours			
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					90-- hours

Text Book(s)	
1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi
Reference Books	
1	Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

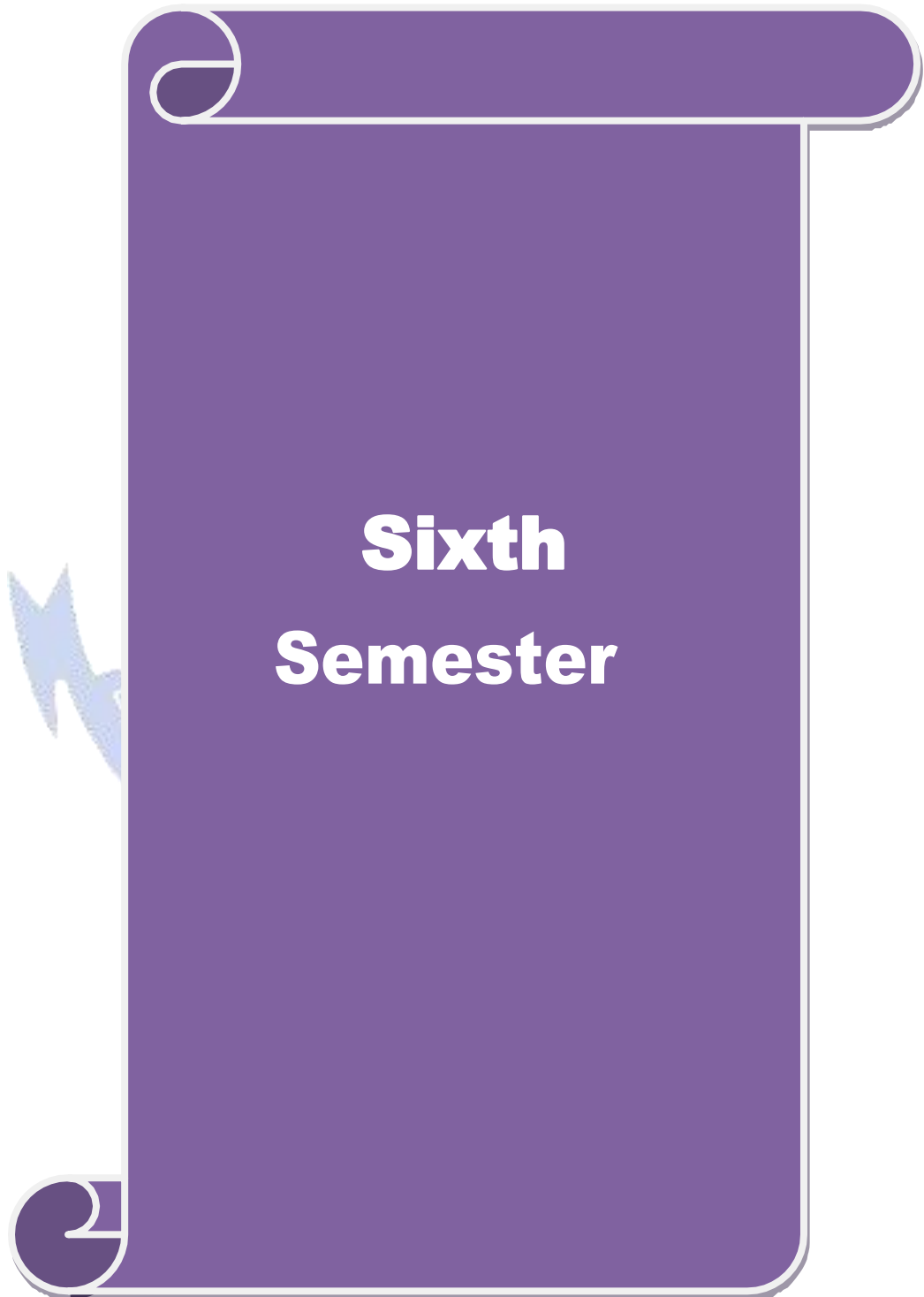
Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	S	L	L
CO5	S	S	M	L	L



Course code		Retail Management	L	T	P	C
Core-16			4			4
Pre-requisite	Basic knowledge on retail business management.	Syllabus Version	2020			
Course Objectives:						
The main objectives of this course are:						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Outline the nature and significance of retail organization		K2			
2	Recall the human resource environment in retailing organization		K2			
3	Understand the financial dimensions of operational management		K2			
4	Analyze the operational dimensions and risk management		K4			
5	Examine the ethics in retail organization		K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)		15-- hours			
Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.						
Unit:2	Title of the Unit (Capitalize each Word)		15-- hours			
Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel, Supervision of Retail Personnel.						
Unit:3	Title of the Unit (Capitalize each Word)		15-- hours			
Financial Dimensions of Operations Management - Profit Planning - Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.						
Unit:4	Title of the Unit (Capitalize each Word)		15-- hours			
Operational Dimensions - Store Security – Insurance – Credit Management – Computerization – Outsourcing – Risk Management.						
Unit:5	Title of the Unit (Capitalize each Word)		13-- hours			
Ethics in Retail Management – Ethical Values – Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.						

Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	75 hours
Text Book(s)		
1	Retail Management - GribsonG. Vedamani, Jaicopublishing House, 2005	
2	Retailing Management Text & Cases - Swapna Pradhan, The McGraw-Hill Companies,2006	
Reference Books		
1	Retail Management Strategic approach – Barry, Berman, Joel R Evam-Pearson Education (Singapore) 2002.	
Related Online Contents		
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Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S



Course code	Cost and Management Accounting		L	T	P	C
Core/Elective/Supportive			4			4
Pre-requisite	Basic knowledge on cost and management accounting		Syllabus Version	2020		
Course Objectives:						
The main objectives of this course are:						
<ol style="list-style-type: none"> 1. To conceptualize the cost and management accounting 2. To assist preparation of cost sheet 3. To provide knowledge about financial statement analysis 4. To know the procedures of fund flow statement analysis 5. To understand about standard costing 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Outline the various concepts relating to management accounting		K2			
2	Analyze financial statements using ratio analysis		K4			
3	Evaluate the working capital management of companies		K5			
4	Comparing various alternatives using marginal costing and decision making		K2			
5	Analyze new budget and budgetary control for organizations		K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze						
Unit:1	Title of the Unit (Capitalize each Word)		20-- hours			
Meaning - definition-scope-Objectives- function-merits and demerits of Cost and Management Accounting –distinction between cost, management and financial accounting - Elements of cost - cost concepts and costs classification. (Theory questions only)						
Unit:2	Title of the Unit (Capitalize each Word)		18-- hours			
Preparation of cost sheet – stores control – ECQ – maximum, minimum, reordering levels – Pricing of materials issues – FIFO, LIFO, AVERAGE COST, STANDARD PRICE – methods – labour cost – remuneration and incentives. (Problems and Theory questions)						
Unit:3	Title of the Unit (Capitalize each Word)		17-- hours			
Financial statement Analysis - preparation of comparative and common size statements – analysis and interpretation. Ratio analysis - classification of ratios- liquidity, profitability, solvency - inter firm comparison. (Problems only)						
Unit:4	Title of the Unit (Capitalize each Word)		15-- hours			
Fund flow analysis – cash flow analysis (problems only)						

Unit:5	Title of the Unit (Capitalize each Word)	18-- hours
Standard costing – variance analysis – material and labour variances Marginal costing – cost volume profit analysis. (Problems and Theory questions)		
Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	90 hours
Distribution of Marks : 20 marks theory and 80 marks Problems		
Text Book(s)		
1	Jain and Narang – Costing	
2	Nigam and Sharma – cost accounting	
3	RK Sharma & K. Gupta – Management Accounting	
Reference Books		
1	S.N.Maheswari – Management Accounting	
Related Online Contents		
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4		
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

Course code	TITLE OF THE COURSE	L	T	P	C
Core- 18	Principles of Auditing	4			4
Pre-requisite	Basic knowledge in auditing	Syllabus		rsion	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the various concepts of auditing To analyse the procedure for the conduct of internal audit To familiarize with the process of valuing assets and liabilities To understand the process of auditing the joint stock companies. To understand the investigation mechanism of the companies 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the important concept and rules relating to auditing				K1
2	Outline the techniques and applicability of internal audit				K2
3	Analyze the valuation of assets and liabilities in business				K4
4	Analyze the accounts and auditing the joint stock companies				K4
5	Examine about investigation and auditing of computerized accounts				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15-- hours			
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes					
Unit:2	Title of the Unit (Capitalize each Word)	15-- hours			
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
Unit:3	Title of the Unit (Capitalize each Word)	15-- hours			
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours			
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
Unit:5	Title of the Unit (Capitalize each Word)	13-- hours			
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75-- hours
Text Book(s)		
1	B.N. Tandon, "Practical Auditing", S Chand Company Ltd	
Reference Books		
1	.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
2	Spicer and Pegler, "Auditing: Khatalia's Auditing" 4. Kamal Gupta, "Auditing " , Tata Mcgriall Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
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Course Designed By:		

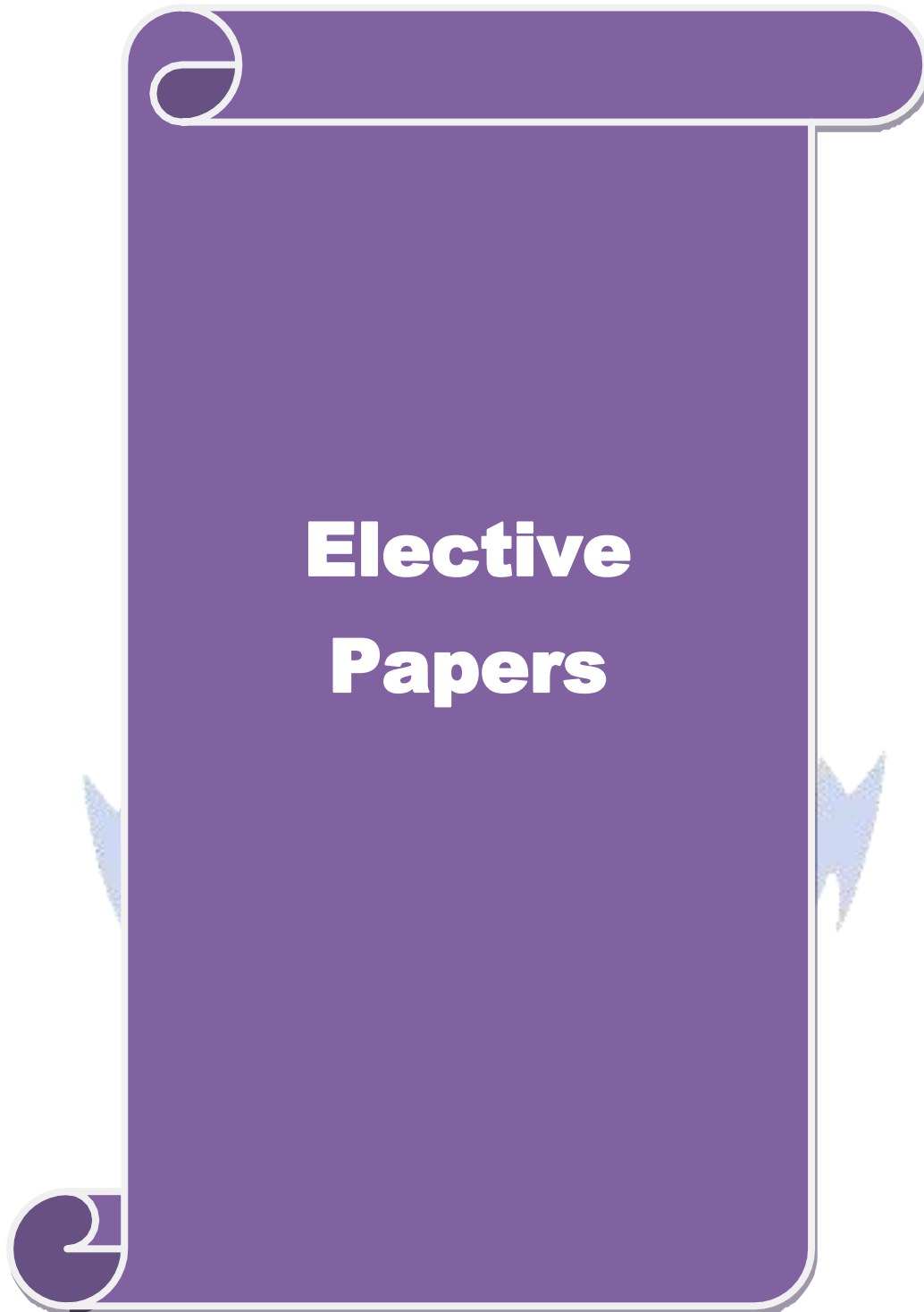
Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	S



Course code	E-Business			L	T	P	C
Core/Elective/Supportive				4			4
Pre-requisite	Basic knowledge on e-business			Syllabus Version	2020		
Course Objectives:							
The main objectives of this course are:							
<ol style="list-style-type: none"> 1. Know the basics of electronic business, e-commerce in India and about internet. 2. Make the students to have thorough knowledge of applications of intranet and extranet. 3. Aware of security threats of e-business, encryption and cryptography. 4. Gain the knowledge about electronic payment systems. 5. Make the students to develop the business models in e-business. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Understand the basic concepts about electronic business and electronic commerce in India			K2			
2	Recall and remember the composition and applications of intranet and extranet.			K1			
3	Aware of security threats like encryption, cryptography, public key and private key cryptography etc.,			K2			
4	To gain knowledge about electronic payment systems like smart cards and electronic fund transfer.			K2			
5	Apply the models based on electronic business and learn about emerging trends in e-business.			K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;							
Unit:1	Title of the Unit (Capitalize each word)			20 hours			
Introduction to E-Business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce.							
Unit:2	Title of the Unit (Capitalize each word)			18 hours			
Intranet, Composition of Intranet, Business Applications on Intranet, Extranets Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process.							
Unit:3	Title of the Unit (Capitalize each word)			17 hours			
Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Applications.							

Unit:4	Title of the Unit (Capitalize each word)	15 hours
Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.		
Unit:5	Title of the Unit (Capitalize each word)	18 hours
E-Business applications & Strategies – Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	90 hours
Text Book(s)		
1	Whitely, David (2000). e-Commerce Strategy, Technologies and Applications. Tata McGraw Hill.	
2	Schneider Gary P. and Perry, James T(1 st Edition 2000). Electronic Commerce. Thomson Learning.	
Related Online Contents		
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Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO3	S	M	S	S	S
CO3	S	S	M	S	M
CO4	M	S	S	S	M
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 1	Entrepreneurial development	4			4
Pre-requisite	Basic knowledge about entrepreneurship	Syllabus		2020	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of entrepreneurship and related initiatives To provide insights about the setting up of startups To familiarize with the institutional services to entrepreneur To provide knowledge about various financial support available to the entrepreneurs To provide knowledge about various subsidies and incentives available for entrepreneurs 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the importance and role of entrepreneurship as an economic activity				K1
2	Compare the various forms of setting up a startup				K2
3	Understand the various institutional services to entrepreneur				K2
4	Analyze the various financial support available to the entrepreneurs				K4
5	Analyzing the various subsidies and incentives available for entrepreneurs				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15-- hours			
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.					
Unit:2	Title of the Unit (Capitalize each Word)	15-- hours			
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.					
Unit:3	Title of the Unit (Capitalize each Word)	15-- hours			
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.					
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours			
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
Unit:5	Title of the Unit (Capitalize each Word)	13-- hours			
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75-- hours

Text Book(s)	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
Reference Books	
1	Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	M	M	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S



Course code		Organisational Behaviour	L	T	P	C
Elective 2			4			4
Pre-requisite	Basic knowledge on organizational behaviour.		Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are:						
<ol style="list-style-type: none"> 1. Understand and apply importance and scope of organizational psychology. 2. Make the students to be gather knowledge on the factor affecting perception. 3. Provide insight knowledge about job satisfaction and importance of employee attitude and behaviour. 4. Gain the knowledge on experiment and group dynamics and types of conflict. 5. Analyze the leadership quality, theories and importance of counselor. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the importance of organizational psychology and personality test.			K2		
2	Know the basic concepts of financial and non-financial motivation theory.			K1		
3	Understanding of job satisfaction and importance of employee attitude and behaviour.			K2		
4	To gain knowledge on types of conflict and style & training for supervisors.			K2		
5	Analyze the types of leadership and theories like trait, managerial grid, fiedder's contingency.			K4		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1	Title of the Unit (Capitalize each word)			15 hours		
Importance and scope of organisational psychology - Individual differences – Intelligence tests Measurement of intelligence - Personality tests - nature, types and uses.						
Unit:2	Title of the Unit (Capitalize each word)			15 hours		
Perception - Factors affecting perception - Motivation - theories - financial and non- financial motivation - techniques of motivation - Transactional Analysis - Brain storming.						
Unit:3	Title of the Unit (Capitalize each word)			15 hours		
Job satisfaction - meaning - factors, Morale - importance - Employee attitude and behaviour and their significance to employee productivity - Job enrichment - job enlargement.						

Unit:4	Title of the Unit (Capitalize each word)	15 hours
Hawthorne Experiment - importance - Group Dynamics - Cohesiveness. Conflict - Types of Conflict - Resolution of conflict - Sociometry - Group norms - supervision - Style - Training for supervisors.		
Unit:5	Title of the Unit (Capitalize each word)	13 hours
Leadership - types - theories - Trait, Managerial Grid, Fiedler's contingency. Counseling - meaning - Importance of counselor - types or counseling - merits or counseling.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	75 hours
Text Book(s)		
1	Keith Davis – Human Behaviour at Work	
2	Ghos – Industrial Psychology Fred	
3	Luthans – Organisational Behaviour	
Reference Books		
1	Boominathan B – Organisational Behaviour	
Related Online Contents		
1		
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Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO3	M	M	S	S	S
CO3	M	S	S	S	M
CO4	S	S	S	S	S
CO5	S	M	S	M	M

Course code	TITLE OF THE COURSE			L	T	P	C
Elective-3	Industrial law			4			4
Pre-requisite	Basic industrial law			Syllabus Version			
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> To understand about factories act To know about workman compensation act To know about payment of bonus act To understand about employees provident fund and miscellaneous provisions act To provide information about payment of gratuity act 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recalling various concepts of factories act						K1
2	Explaining the provisions of workman compensation act						K1
3	Discussing the payment of bonus act						K1
4	Describing the employee provident fund and miscellaneous provisions act						K1
5	Understanding about information and payment of gratuity act						K1
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15-- hours	
Factories Act, 1948							
Unit:2	Title of the Unit (Capitalize each Word)					15-- hours	
Workmen's compensation Act, 1923							
Unit:3	Title of the Unit (Capitalize each Word)					15-- hours	
The Payment of Bonus Act, 1965							
Unit:4	Title of the Unit (Capitalize each Word)					15-- hours	
The Employees Provident Fund and Miscellaneous Provisions Act, 1952							
Unit:5	Title of the Unit (Capitalize each Word)					13-- hours	
The Payment of Gratuity Act, 1972							
Unit:6	Contemporary Issues					2 hours	
Expert lectures, online seminars - webinars							
					Total Lecture hours	75-- hours	
Text Book(s)							
1	A textbook of Mercantile Law , P.P.S. Gonga , S.Chand 2008						
2	Business and Corporate Law, C.C.Bansal , Excel Books 2007						

Reference Books	
1	Mercantile Law , M.C.Kuchhal , Vikas publishing house 6th edition
2	Elements of Industrial Law , N.D.Kapoor, Sultan Chand & sons
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping with program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	M	S
CO3	M	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Elective-4	Business finance			4			4
Pre-requisite	Basic knowledge in finance			Syllabus version		2020	
Course Objectives:							
The main objectives of this course are to:							
1. To understand the various concept relating to finance							
2. To familiarize with the basics of financial planning							
3. To analyze various sources and forms of finance							
4. To understand the various dimensions of capital market and their components							
5. To provide knowledge about capitalization and related theories							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Outline various concepts relating to finance						K2
2	List the various techniques of financial planning						K2
3	Analyze various sources and forms of finance						K4
4	Examine the various dimensions of capital market and their components						K4
5	List the capitalization concept and related theories for decision making						K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15-- hours	
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions							
Unit:2	Title of the Unit (Capitalize each Word)					15-- hours	
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals							
Unit:3	Title of the Unit (Capitalize each Word)					15-- hours	
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.							
Unit:4	Title of the Unit (Capitalize each Word)					15-- hours	
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.							
Unit:5	Title of the Unit (Capitalize each Word)					13-- hours	
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.							
Unit:6	Contemporary Issues					2 hours	
Expert lectures, online seminars - webinars							
Total Lecture hours						75-- hours	

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - Saravanavel
Reference Books	
1	Financial Management - L.Y. Pandey
2	Financial Management - M.Y. Khan and Jain
3	Financial Management - S.C. Kuchhal
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	M	S	M	M	M



Course code	TITLE OF THE COURSE	L	T	P	C
Elective-5	Business environment	4			4
Pre-requisite	Basic business knowledge	Syllabus version			
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To recall various concepts related to business environments To provide an overview about economic trends To discuss the problem of poverty and unemployment To analyze the role of government in economy To discuss about the five year plans 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various concepts of business environment and components				K1
2	Understand the various economic trends and business				K2
3	Discussing the poverty and unemployment and injustices				K2
4	Analyzing the role of government in economy towards regulations				K4
5	Analysing the five year plans and policies related to resources allocation				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15-- hours			
Indian business environment: concept, components, and importance					
Unit:2	Title of the Unit (Capitalize each Word)	15-- hours			
Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices.					
Unit:3	Title of the Unit (Capitalize each Word)	15-- hours			
Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness.					
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours			
Role of government: monetary and fiscal policy; industrial policy; industrial licensing, privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes.					
Unit:5	Title of the Unit (Capitalize each Word)	13-- hours			
The current five-year plan: major policies; resource allocation.					
Unit:6	Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars					
Total Lecture hours					75-- hours
Text Book(s)					

1	Sundaram and black: The International Business Environment; Prentice Hall, New Delhi.
2	Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi
Reference Books	
1	Khan Farooq A: Business and society; S. Chand, Delhi.
2	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	S
CO3	M	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S



Course code	TITLE OF THE COURSE			L	T	P	C
Elective 6	Brand management			4			4
Pre-requisite	Basic knowledge in marketing			Syllabus rsion		2020	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To understand the basic concepts of branding 2. To compare and analyze brand positioning and brand image building 3. To analyze the impact of brand on customer behavior 4. To familiarize with brand rejuvenation and monitoring 5. To provide insight on essential branding strategies 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recall the basic concepts of branding and related terms						K1
2	Compare brand image building and brand positioning strategies						K2
3	Analyze the impact of brand, brand loyalty and brand audit.						K4
4	Explain the brand rejuvenation and brand monitoring process						K4
5	Apply various strategies for brand building and monitoring						K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15-- hours	
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.							
Unit:2	Title of the Unit (Capitalize each Word)					15-- hours	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – Brand image building							

Unit:3	Title of the Unit (Capitalize each Word)	15-- hours
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit		
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.		
Unit:5	Title of the Unit (Capitalize each Word)	13-- hours
Brand Strategies: Designing and implementing branding strategies – Case studies		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75-- hours



Text Book(s)	
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	S	S	M
CO5	S	S	M	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
Elective 7	Financial markets and Institutions	4			4
Pre-requisite	Basic knowledge about financial market	Syllabus rsion		2020	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand the basic concepts of financial market To analyze the working and components of corporate securities market To evaluate the functioning of stock exchanges in India To evaluate the role of banks and intermediaries in financial market To provide insights about the new models and innovative trends in financing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Define the basic concepts of financial market				K1
2	Analyze the working and components of corporate securities market				K4
3	Explain the functioning of stock exchanges in India				K4
4	Explain the role of banks and intermediaries in financial market				K4
5	Apply various trends and new modes in financing				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	15-- hours			
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
Unit:2	Title of the Unit (Capitalize each Word)	15-- hours			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
Unit:3	Title of the Unit (Capitalize each Word)	15-- hours			

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.		
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.		
Unit:5	Title of the Unit (Capitalize each Word)	13-- hours
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,		



Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75-- hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management - Saravanavel	
3	Financial Management - M.Y. Khan and Jain	
4	Financial Management Theory and Practice - Prasanna Chandra	
Reference Books		
1	Financial Management - L.Y. Pandey	
2	Financial Management - S.C. Kuchhal	
3	Principles of Financial Management - S.N. Maheshwari	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	M	S	S	S

Course code	TITLE OF THE COURSE			L	T	P	C
Elective-8	Cyber Law			4			4
Pre-requisite	Basic law			Syllabus		rsion	
Course Objectives:							
The main objectives of this course are to:							
<ol style="list-style-type: none"> 1. To conceptualize about cyber law 2. To provide information about various security aspects 3. To provide insights about various evidence aspects 4. To provide knowledge about global trends in cyber law 5. To provide insights about IT act 2000 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Recalling various provisions of cyber law						K1
2	Understanding various security aspects						K2
3	Explaining various evidence aspects						K2
4	Comparing global trends in cyber law						K2
5	Describing insights about information technology act						K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create							
Unit:1	Title of the Unit (Capitalize each Word)					15-- hours	
Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.							
Unit:2	Title of the Unit (Capitalize each Word)					15-- hours	

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.		
Unit:3	Title of the Unit (Capitalize each Word)	15-- hours
Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.		
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours
Global Trends- Legal frame work for Electronic Data Interchange: EDI MechanismElectronic Data Interchange Scenario in India		
Unit:5	Title of the Unit (Capitalize each Word)	13-- hours
The Information Technology Act 2000-Definitions-Authentication of Electronic Records- Electronic Governance-Digital Signature Certificates.		



Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		75-- hours
Text Book(s)		
1	The Indian Cyber Law : Bharat Law House, New Delhi	Suresh T.Viswanathan,
Reference Books		
1		
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping with program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	S
CO3	M	S	S	S	S
CO4	S	M	M	S	M
CO5	S	S	M	S	S



Course code	TITLE OF THE COURSE	L	T	P	C
Elective - 9	Investment management	4	-	-	4
Pre-requisite	Basic investment knowledge	Syllabus version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To understand various alternatives of investment To understand about classification of investment market To perform fundamental analysis before investing To evaluate various types of fundamental analysis To understand about optimum portfolio construction and management 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recalling various alternatives of investment				K1
2	Comparing the features of various investment markets				K2
3	Analyzing investments using fundamental analysis				K4
4	Applying technical analysis for evaluating investments				K3
5	Analysing an optimum portfolio for investment				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	Title of the Unit (Capitalize each Word)	20-- hours			
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;					
Unit:2	Title of the Unit (Capitalize each Word)	18-- hours			
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;					
Unit:3	Title of the Unit (Capitalize each Word)	17-- hours			

Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk;		
Unit:4	Title of the Unit (Capitalize each Word)	15-- hours
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis		
Unit:5	Title of the Unit (Capitalize each Word)	18-- hours
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model		



Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		90-- hours
Text Book(s)		
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).	
2	Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.	
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and	
Reference Books		
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.	
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	M	S	M	S	S
CO4	S	S	M	M	M
CO5	S	M	S	S	S