

B. Com. Banking & Insurance

Syllabus

AFFILIATED COLLEGES

Program Code: 2AB

2020 – 2021 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 - 982)

Coimbatore - 641 046, Tamil Nadu, India

| Program Educational Objectives (PEOs) | |
|--|--|
| The B. COM B&I program describe accomplishments that graduates are expected to attain within five to seven years after graduation | |
| PEO1 | To take up a higher level job in banking and insurance sector |
| PEO2 | Get thorough knowledge in the services offered by Banks and Insurance sector |
| PEO3 | Practical exposure in the banking and insurance field helps them to take up a challenging jobs |
| PEO4 | Able to act as a consultant in the areas of banking and insurance |
| PEO5 | Able to develop required software in the ICT era |



| Program Specific Outcomes (PSO) | |
|---|--|
| After the successful completion of B.COM B&I program, the students are expected to | |
| PSO1 | Pursue higher education with either Banking or Insurance as specialization |
| PSO2 | Work as a financial risk manager by undergoing training in the reputed companies |
| PSO3 | Take a job as an accountant |
| PSO4 | It helps to attain a better career path |
| PSO5 | Take up a relevant job |



| Program Outcomes (POs) | |
|---|---|
| After the successful completion of B.COM B&I program, the students are expected to | |
| PO1 | Know the functions and services of Banking industry |
| PO2 | Analyse the policies offered by Insurance industry |
| PO3 | Determine the risk involved in the Insurance |
| PO4 | Update the latest innovations made in Banking and Insurance companies |
| PO5 | Can take up a PG degree |



BHARATHIAR UNIVERSITY: COIMBATORE 641 046
B.COM (BANKING AND INSURANCE)
(For the students admitted during the academic year 2020 – 21 onwards)

| Part | Title of the Course | Credits | Hours | | Maximum Marks | | |
|------------------------|---|-----------|-----------|-----------|---------------|------------|------------|
| | | | Theory | Practical | CIA | ESE | Total |
| FIRST SEMESTER | | | | | | | |
| I | Language-I | 4 | 6 | - | 25 | 75 | 100 |
| II | English-I | 4 | 6 | - | 25 | 75 | 100 |
| III | Core I – Principles of Accounting | 4 | 5 | - | 25 | 75 | 100 |
| III | Core II – Indian Banking System | 4 | 5 | - | 25 | 75 | 100 |
| III | Allied Paper I : Business Mathematics | 4 | 6 | - | 25 | 75 | 100 |
| IV | Environmental Studies # | 2 | 2 | - | - | 50 | 50 |
| Total | | 22 | 30 | - | 125 | 425 | 550 |
| SECOND SEMESTER | | | | | | | |
| I | Language-II | 4 | 6 | - | 25 | 75 | 100 |
| II | English-II | 4 | 6 | - | 25 | 75 | 100 |
| III | Core III – Financial Accounting | 4 | 5 | - | 25 | 75 | 100 |
| III | Core IV – Fundamentals of Insurance | 4 | 5 | - | 25 | 75 | 100 |
| III | Allied Paper II : Statistics for Business | 4 | 6 | - | 25 | 75 | 100 |
| IV | Value Education – Human Rights # | 2 | 2 | - | - | 50 | 50 |
| Total | | 22 | 30 | - | 125 | 425 | 550 |
| THIRD SEMESTER | | | | | | | |
| III | Core V – Corporate Accounting | 4 | 6 | - | 25 | 75 | 100 |
| III | Core VI – Fundamentals of Entrepreneurship | 4 | 6 | - | 25 | 75 | 100 |
| III | Core VII – Banking Law and Practice | 4 | 7 | - | 25 | 75 | 100 |
| III | Allied : III - Business Economics | 4 | 6 | - | 25 | 75 | 100 |
| V | Skill Based Subject-1 : Business Regulatory Frame Work | 3 | 3 | - | 20 | 55 | 75 |
| IV | Tamil @ / Advanced Tamil# (OR) Non-major elective - I (Yoga for Human Excellence) # / Women's Rights# | 2 | 2 | - | 50 | | 50 |
| Total | | 21 | 30 | - | 120 | 405 | 525 |

| FOURTH SEMESTER | | | | | | | |
|------------------------|---|------------|-----------|---|------------|------------|-------------|
| III | Core XIII – Merchant Banking | 4 | 5 | - | 25 | 75 | 100 |
| III | Core IX – Financial Management | 4 | 5 | - | 25 | 75 | 100 |
| III | Core X – Financial Services | 4 | 5 | - | 25 | 75 | 100 |
| III | Core XI – Cost Accounting | 4 | 4 | - | 25 | 75 | 100 |
| III | Allied : IV : Principles of Management | 4 | 6 | - | 25 | 75 | 100 |
| V | Skill Based Subject-2 : Company Law | 3 | 3 | - | 20 | 55 | 75 |
| IV | Tamil/Advanced Tamil(or) Non-major elective –II : General Awareness # | 2 | 2 | - | 50 | | 50 |
| | Total | 25 | 30 | | 145 | 480 | 625 |
| FIFTH SEMESTER | | | | | | | |
| III | Core XII – Computer Application in Business | 4 | 6 | - | 25 | 75 | 100 |
| III | Core XIII– Commercial Bank Management | 4 | 5 | - | 25 | 75 | 100 |
| III | Core XIV – Marketing Management | 4 | 6 | - | 25 | 75 | 100 |
| III | Core XV – : Insurance Management | 4 | 5 | - | 25 | 75 | 100 |
| III | Elective –I : | 4 | 5 | - | 25 | 75 | 100 |
| IV | Skill Based Subject-3 : Income Tax law and Practice | 3 | 3 | - | 20 | 55 | 75 |
| | Total | 23 | 30 | | 145 | 430 | 575 |
| SIXTH SEMESTER | | | | | | | |
| III | Core XVI – Management Accounting | 4 | 6 | - | 25 | 75 | 100 |
| III | Core XVII - Principles of Auditing | 4 | 4 | - | 25 | 75 | 100 |
| III | Core XVIII - Executive Business Communication | 3 | 3 | - | 20 | 55 | 75 |
| III | Core XIV – Micro Finance | 3 | 4 | - | 20 | 55 | 75 |
| III | Elective –II : | 4 | 5 | - | 25 | 75 | 100 |
| V | Elective –III : | 2 | 4 | - | 25 | 75 | 100 |
| IV | Skill based Subject-4 : Insurance Legislative Framework | 3 | 4 | - | 20 | 55 | 75 |
| V | Extension Activities @ | | - | - | - | 50 | 50 |
| | Total | 27 | 30 | | 160 | 515 | 675 |
| | Total | 140 | | | | | 3500 |

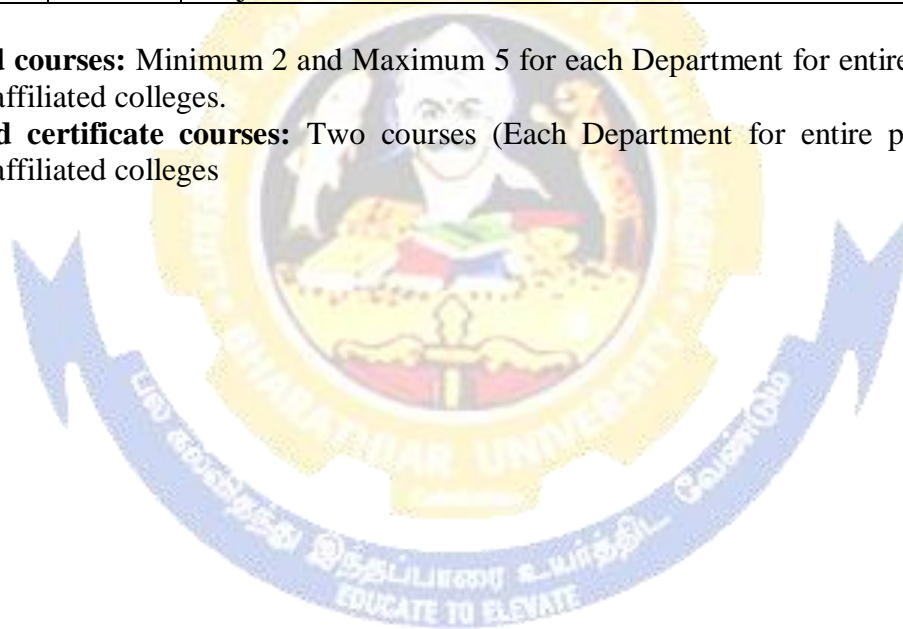
| ONLINE COURSES | | | | | | | |
|--|------------------------------------|---|--|--|--|--|--|
| | Courses Offered By Swayam** | 2 | | | | | |
| Swayam will be implemented from next year | | | | | | | |

List of elective courses colleges can choose from

| | | |
|-----------------|---|-------------------------------------|
| Elective – I | A | Business Environment |
| | B | Business Finance |
| | C | Computer application Practical - I |
| Elective – II | A | Brand Management |
| | B | Supply Chain Management |
| | C | Computer application Practical - II |
| Elective – III* | A | Cyber law |
| | B | Advertisement and sales promotion |
| | C | Project work |

Value added courses: Minimum 2 and Maximum 5 for each Department for entire program-It is optional for affiliated colleges.

Job oriented certificate courses: Two courses (Each Department for entire program)- It is optional for affiliated colleges



SCHEME OF EXAMINATIONS: CBCS Pattern

SEMESTER-I

| Course code | TITLE OF THE COURSE | | L | T | P | C |
|---|--|--|-------------------------|----------|-----------------|----------|
| Core I | PRINCIPLES OF ACCOUNTING | | 4 | - | - | 4 |
| Pre-requisite | Higher Secondary Level - Basic concepts of Final Accounts | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| <ol style="list-style-type: none"> 1. To enhance the students with practical knowledge of book keeping and accounting 2. familiarize the procedure for preparing final accounts 3. learn about the instrument in Bill of Exchange 4. give on understanding about consignment and joint venture 5. learn the procedure for non trading concerns | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Recall the fundamental concepts of accounting, book keeping and prepare various books of accounts | | | | K1 | |
| 2 | Apply the concepts and preparing final accounts statement | | | | K3 | |
| 3 | Familiarise Bills of exchange and its transaction including Accommodation bills | | | | K2 | |
| 4 | Gain knowledge on Consignment accounts | | | | K2 | |
| 5 | Understand Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Accounting | | | | 15 hours | |
| Fundamentals of Book-keeping -V Accounting Concepts and Conventions. Journal - V Ledger - V Subsidiary books - V Trail balance - V Preparation of bank reconciliation statement - V Errors and their rectification. | | | | | | |
| Unit:2 | Final Accounts | | | | 15hours | |
| Apportionment of capital and revenue expenditure - V Significance and methods of Inventory valuation - V Final accounts of sole trader with adjustments. | | | | | | |
| Unit:3 | Bills of Exchange | | | | 15 hours | |
| Bills of exchange - V Accommodation bills - V Average due date - V Account current. | | | | | | |
| Unit:4 | Consignment & Joint Venture | | | | 15 hours | |
| Accounting for consignments and joint ventures | | | | | | |

| | | |
|--|---|-----------------|
| Unit:5 | Accounts for Non-Profit Organization | 13hours |
| Accounts of non-profit organizations - receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals. | | |
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, - webinars | | |
| Total Lecture hours | | 75 hours |

| | |
|---|--|
| Distribution of Marks: 20% Theory, 80 % Problems | |
| Text Book(s) | |
| 1 | S. P. Jain & K.L. Narang - Advanced Accountancy. |
| 2 | Gupta R.L &Radhaswamy M. - Advanced Accounting. |
| 3 | P.C.Tulsian - Financial Accounting, Tata McGraw Hill Publications. |
| Reference Books | |
| 1 | Shukla M.C. &Grewal T.S. – Advanced Accounting. |
| 2 | T.S.Reddy& Murthy – Financial Accounting |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | www.academy of accounts.org |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | M | M | M | S |
| CO3 | S | S | M | S | S |
| CO4 | S | M | S | M | S |
| CO5 | S | M | M | M | S |

S- Strong; M-Medium; L-Low

| Course code | | TITLE OF THE COURSE | L | T | P | C |
|--|---|--|-------------------------|----------|-------------|-----------------|
| Core II | | INDIAN BANKING SYSTEM | 4 | - | - | 4 |
| Pre-requisite | | Higher Secondary Level –Basics of Banking System | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are to: | | | | | | |
| 1.Acquaint knowledge about the banking system prevailing in India | | | | | | |
| 2.Learn the functions of SBI | | | | | | |
| 3.Understand the acts related to banking regulations | | | | | | |
| 4.Equip with the functions of cooperative banks | | | | | | |
| 5.Learn the working functions of RBI | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Explain the structure of Indian banking system. | | | | | K2 |
| 2 | Outline the History and functions of State Bank of India and its challenges | | | | | K2 |
| 3 | Summarize the various acts related to banking regulation | | | | | K2 |
| 4 | Know about the Regional Rural Cooperative Banks in India and its functions | | | | | K2 |
| 5 | Explain RBI functions, working and policy | | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Indian Banking System | | | | | 15 hours |
| Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks | | | | | | |
| Unit:2 | State Bank of India & Its Function | | | | | 15 hours |
| State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress | | | | | | |
| Unit:3 | Banking Acts | | | | | 15hours |
| Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks | | | | | | |
| Unit:4 | Regional Rural and Co-Operative Banks | | | | | 15 hours |
| Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co-operative banks in rural India; Progress and performance | | | | | | |

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|--|---|-----------------|
| Unit:5 | Reserve Bank of India | 13 hours |
| Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness. | | |
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures, - webinars | | |
| Total Lecture hours | | 75 hours |
| Text Book(s) | | |
| 1 | Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta 2 | |
| 2 | Sayers R.S: Modern Banking; Oxford University Press. | |
| 3 | Panandikar S.G. and Mithani DM: Banking in India; Orient Longman | |
| Reference Books | | |
| 1 | Prof. Gordon E & Natarajan K: Banking Theory, Law and Practices; Himalaya Publication House, Mumbai | |
| 2 | Gopinath M.N: Banking Principles and Operations; Snow White Publisher, Mumbai | |
| 3 | Natraranjan and Parameswaran: Indian Banking; S. Chand Company Ltd, New Delhi | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | Introduction to Banking | |
| 2 | Introduction to Banking and Financial Markets | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | M | M |
| CO2 | M | M | S | S | M |
| CO3 | M | M | M | M | S |
| CO4 | S | S | S | M | M |
| CO5 | S | S | M | S | M |

S- Strong; M-Medium; L-Low



First Semester

SEMESTER-II

| Course code | TITLE OF THE COURSE | L | T | P | C |
|--|--|-------------------------|----------|-------------|----------|
| Core III | FINANCIAL ACCOUNTING | 4 | - | - | 4 |
| Pre-requisite | Basics of Financial Accounting | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> 1. Provide basic knowledge about the accounting principles and procedures 2. Learn the accounting procedure involved in partnership accounts 3. Understand the methods of depreciation 4. Understand the concept of hire purchase and instalment accounting 5. Learn about insolvency accounts | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Apply the accounting techniques for Partnership Accounts | K3 | | | |
| 2 | Understand the techniques and procedures on insolvency of partner and conversion of firms | K2 | | | |
| 3 | Determine the amount of depreciation by applying different methods and also can prepare royalty accounts | K2 | | | |
| 4 | Demonstrate hire purchase system | K2 | | | |
| 5 | Explain the reasons for suspending partnership and identify modes of dissolution | K2 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | |
| Unit:1 | Introduction to Partnership & Amalgamation | 15 hours | | | |
| Partnership Accounts - V Division of fixed and fluctuating capitals - V past adjustments guarantee of profits -V admission and retirements - V death of partner - V Amalgamation. | | | | | |
| Unit:2 | Insolvency of Partnership & Sale of Firms | 15 hours | | | |
| Insolvency of partner -V Rule in Garner vs Murray -V piecemeal distribution - sales of firms | | | | | |
| Unit:3 | Depreciation & Royalty Accounts | 15 hours | | | |
| Accounting for Depreciation - Royalties including sub-lease voyage accounts. | | | | | |
| Unit:4 | Hire Purchase & Installment Accounting | 15 hours | | | |
| Hire Purchase and Installment Accounting | | | | | |
| Unit:5 | Insolvency Accounts | 13 hours | | | |
| Insolvency Accounts -V Statement of affairs and deficiency accounts -V insolvency of individuals and partnership | | | | | |

| | | |
|-----------------------------|--|-----------------|
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures,- webinars | | |
| Total | | 75 hours |
| Expert lectures, - webinars | | |
| Text Book(s) | | |
| 1 | Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000) | |
| 2 | Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002) | |
| | | |

| | | |
|---|--|--|
| Reference Books | | |
| 1 | Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999) | |
| 2 | Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005) | |
| | | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | www.accountingtools.com | |
| 2 | www.principlesofaccounting.com | |
| 3 | www.accountingedu.org | |
| | | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | S | M |
| CO2 | S | S | S | S | M |
| CO3 | M | M | S | S | S |
| CO4 | S | M | S | M | M |
| CO5 | S | M | M | S | M |

S- Strong; M-Medium; L-Low

SEMESTER II

| Course code | TITLE OF THE COURSE | L | T | P | C |
|--|--|-------------------------|----------|-------------|----------|
| Core IV | FUNDAMENTALS OF INSURANCE | 4 | - | - | 4 |
| Pre-requisite | Higher Secondary Level – Basics of Insurance | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| <ol style="list-style-type: none"> 1. Impart theoretical base on fundamentals principles of insurance business 2. Learn the procedure to become an insurance agent 3. Learn the functions of insurance agent 4. Equip with the practices of insurance industry 5. Impart knowledge on the types and principles of insurance | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Acquire knowledge on basics of insurance | K1 | | | |
| 2 | Explain the procedures to be the agent | K2 | | | |
| 3 | Summarize the various functions of Insurance agent | K2 | | | |
| 4 | Understand the policies of insurance company | K2 | | | |
| 5 | Demonstrate the types of insurance | K2 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | |
| Unit:1 | Introduction to Insurance | 15 hours | | | |
| Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development. | | | | | |
| Unit:2 | Insurance Agent – Introduction | 15 hours | | | |
| Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. | | | | | |
| Unit:3 | Insurance Agent – Functions | 15 hours | | | |
| Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims. | | | | | |
| Unit:4 | Strategies of Insurance Company | 15hours | | | |
| Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels. | | | | | |

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|--|--|-----------------|
| Unit:5 | Types of Insurace | 13hours |
| Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest. | | |
| Unit:6 | Contemporary Issues | 2 hours |
| Expert lectures,- webinars | | |
| Total Lecture hours | | 75 hours |
| Distribution of Marks: 20% Theory, 80 % Problems | | |
| Text Book(s) | | |
| 1 | Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi. | |
| 2 | Insurance principles and practice - Moorthy.A , Margham publications, Chennai. | |

| | |
|---|--|
| Reference Books | |
| 1 | Fundamentals of Insurance- Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai |
| 2 | Insurance Regulatory Development Act 1999 |
| 3 | Life Insurance Corporation Act 1956. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| https://www.youtube.com/watch?v=xojTrXb4qTg | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | M | M |
| CO2 | M | S | M | S | S |
| CO3 | M | M | S | S | S |
| CO4 | M | S | S | S | S |
| CO5 | M | S | M | S | M |

S- Strong; M-Medium; L-Low



**Third
Semester**

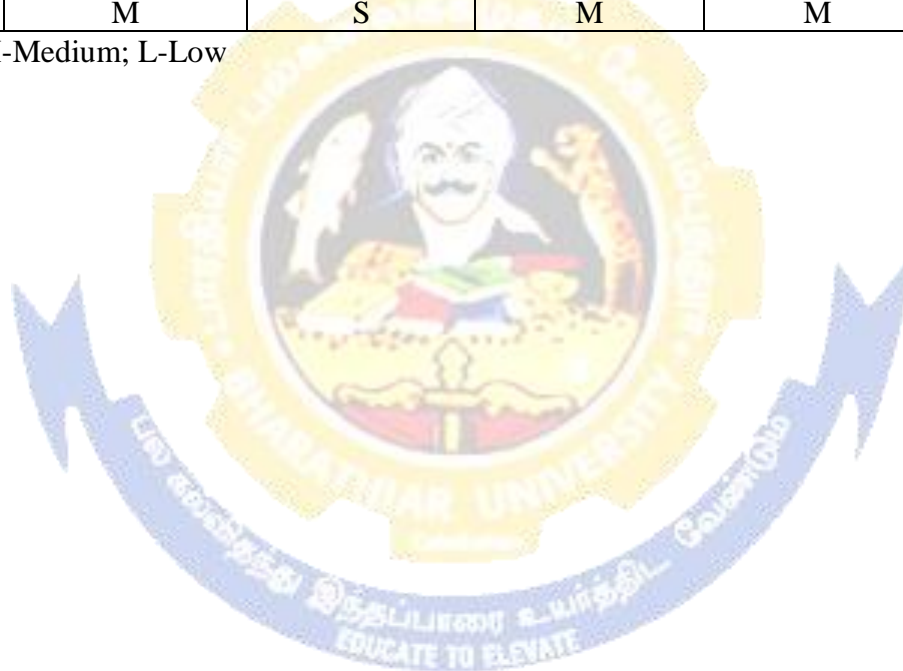
SEMESTER –III

| Course code | TITLE OF THE COURSE | | L | T | P | C |
|---|--|--|-------------------------|---|------------------|---|
| Core V | CORPORATE ACCOUNTING | | 4 | - | - | 4 |
| Pre-requisite | Basic concepts of Company Accounts | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To learn the adjustments related to share capital | | | | | | |
| 2.To have an understanding about the preparation of final accounts | | | | | | |
| 3.Learn the concept of amalgamation and reconstruction | | | | | | |
| 4.Impart knowledge on internal reconstruction | | | | | | |
| 5.Have a practical exposure about the preparation of accounts for insurance company | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | To Understand the various adjustments related to share capital | | | | K2 | |
| 2 | Prepare the final accounts of joint stock companies | | | | K3 | |
| 3 | Explain the concept of Amalgamation and & reconstruction and Prepare the accounts of companies undergoing amalgamation and external reconstruction | | | | K2 | |
| 4 | Prepare the accounts of companies on the event of internal reconstruction | | | | K2 | |
| 5 | Prepare final accounts of Banking Companies and insurance companies | | | | K3 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Company Accounts - Introduction | | | | 23 hours | |
| Issue of Shares, forfeiture, and re-issue of shares; redemption of preference of shares; issue and redemption of debentures | | | | | | |
| Unit:2 | Final Accounts | | | | 20 hours | |
| Final accounts: excluding computation of management remuneration, and disposal or profit.- Valuation of goodwill and shares | | | | | | |
| Unit:3 | Amalgamation & Re-Construction | | | | 20 hours | |
| Accounting for amalgamation of companies as per Indian Accounting Standard14; Accounting for internal reconstruction-excluding inter-company holdings and the re-construction schemes | | | | | | |
| Unit:4 | Accounts for Banking Company | | | | 20 hours | |
| Banking Company Accounts | | | | | | |
| Unit:5 | Accounts for Insurance Company | | | | 20 hours | |
| Insurance company Accounts | | | | | | |
| Unit 6 | contemporary issues | | | | 2 hours | |
| Expert lectures and webinars | | | | | | |
| Total hours | | | | | 105 hours | |
| Distribution of Marks: 20% Theory, 80 % Problems | | | | | | |
| Text Book(s) | | | | | | |

| | |
|---|--|
| 1 | Gupta R.L., Radhasamy M: Company Accounts; Sultan Chand and Sons, New Delhi. |
| 2 | Maheswari S.N: corporate Accounting; vikas Publishing House, New Delhi. |
| Reference Books | |
| 1 | Monga J.R., Ahuja, Girish and Sehgal Ashok Accounting; Mayur Paper Backs, Noida. |
| 2 | M.C.Shukla & T.S.Grewal – Advanced Accountancy |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | Front accounting – Spoken Tutorial |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | M | S |
| CO2 | S | M | S | S | S |
| CO3 | M | M | S | M | S |
| CO4 | S | M | M | M | S |
| CO5 | M | S | M | M | S |

S- Strong; M-Medium; L-Low



SEMESTER-III

| Course code | FUNDAMENTALS OF ENTREPRENEURSHIP | | L | T | P | C |
|---|--|--|------------------|---|-----------------|---|
| Core VI | | | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge on Entrepreneurship | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To learn competency required for entrepreneurs | | | | | | |
| 2.To have an idea about the role of small scale industries | | | | | | |
| 3.To learn about the preparation of project | | | | | | |
| 4.To have a knowledge on preparation of business plan | | | | | | |
| 5.To understand the services and functions of financial institutions supporting entrepreneurs | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Acquire knowledge on entrepreneurship and the requirement for entrepreneur | | | | K2 | |
| 2 | Explain the role of Small Scale industries in India and their governing policies | | | | K2 | |
| 3 | Elaborate the steps to be followed to startup a new business venture | | | | K2 | |
| 4 | Design Business plan and by avoiding common pitfalls | | | | K2 | |
| 5 | Summarize the various financial and non-financial assistance providers | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Entrepreneurship | | | | 20 hours | |
| Entrepreneurship: Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development | | | | | | |
| Unit:2 | Small Scale Industries | | | | 18 hours | |
| Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries - definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI-s and the steps taken to solve the problems - Policies governing SSI-s. | | | | | | |
| Unit:3 | Business venture | | | | 17 hours | |
| Starting a Small Industry -To understand what constitutes a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture - location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - To understand the importance of financial, technical and social feasibility of the project. | | | | | | |

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|---|---|-----------------|
| Unit:4 | Preparing the Business Plan | 15 hours |
| Preparing the Business Plan (BP) - Typical BP format- Financial aspects of the BP- Marketing aspects of the BP- Human Resource aspects of the BP- Technical aspects of the BP- Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP | | |
| Unit:5 | Implementation of the project | 18 hours |
| Implementation of the project - Financial assistance through SFC- s , SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI- s , and Tax Concessions - Assistance for obtaining raw material , machinery, land and building and technical assistance - Industrial estates -V role and types | | |
| Unit 6 | Contemporary issues | 2 hours |
| | Expert lectures and seminars | |
| | Total Lecture hours | 90 hours |
| Text Book(s) | | |
| 1 | Mark. J. Dollinger, Entrepreneurship -V Strategies and Resources, Pearson Edition. | |
| 2 | Udai Pareek and T.V. Rao, Developing Entrepreneurship | |
| 3 | S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems | |
| Reference Books | | |
| 1 | Srivastava, A Practical Guide to Industrial Entrepreneurs | |
| 2 | Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975 | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | | |
| 2 | Startup Entrepreneurship – Coursera | |
| Course Designed By: | | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | M | S |
| CO2 | S | S | M | S | M |
| CO3 | S | M | S | S | S |
| CO4 | S | S | M | S | M |
| CO5 | S | M | S | M | S |

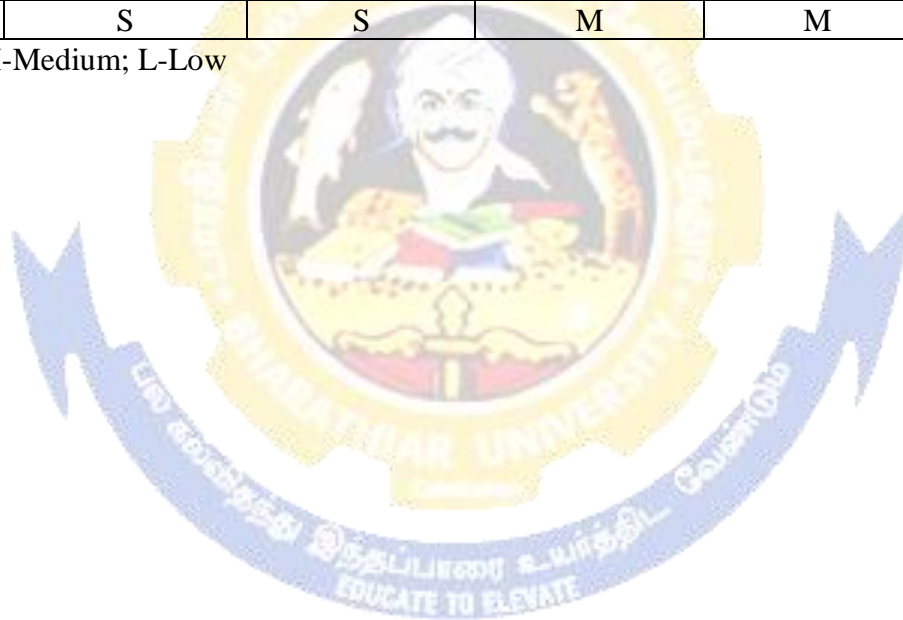
SEMESTER-III

| Course code | BANKING LAW AND PRACTICE | | L | T | P | C |
|--|---|--|------------------|------|-----------------|---|
| Core VII | KNOWLEDGE IN BANKER AND CUSTOMER | | 4 | - | - | 4 |
| Pre-requisite | | | Syllabus Version | 2020 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To familiarize the students with the basic concepts and practice of banking and the principles of banking regulation act. | | | | | | |
| 2.To learn about the types of customers in a bank | | | | | | |
| 3.To have an idea about the relationship between banker and a customer | | | | | | |
| 4.To have an understanding about the instruments involved in banks | | | | | | |
| 5.To learn about paying banker | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Gain knowledge on Laws related to Banking | | | | K2 | |
| 2 | Acquire knowledge on Types of customers | | | | K2 | |
| 3 | Understand the relationship between bank and customer | | | | K2 | |
| 4 | Recall the various instruments and its types dealt with banks | | | | K2 | |
| 5 | Enumerate Paying bank and its functions | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Banking Laws | | | | 20 hours | |
| Banking Laws - Meaning, Nature and Scope | | | | | | |
| Unit:2 | Bank and Bank Customers | | | | 18 hours | |
| Bank and Bank Customers - Meaning, Types of Customers, Types of Accounts | | | | | | |
| Unit:3 | Bank -Customer Relationship | | | | 17 hours | |
| Bank -Customer Relationship : General relationship, Special Relationship with reference to Rights and Obligations | | | | | | |
| Unit:4 | Negotiable Instruments | | | | 15 hours | |
| Negotiable Instruments - Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments. Crossing and Endorsement - Meaning and types | | | | | | |
| Unit:5 | Paying Bank | | | | 18 hours | |
| Paying Bank: Meaning, Payment and Paying Banker, Obligations and Protection to paying banker - Bank Loans and Advances - Principles of loans and advances, charge - Meaning, Nature and Methods. | | | | | | |
| Unit 6 | Contemporary issues | | | | 2 hours | |
| Expert lectures and seminars | | | | | | |
| Total Lecture hours | | | | | 90 hours | |
| Text Book(s) | | | | | | |
| 1 | O.P.Agarwal, "Modern Banking of India", Himalaya Publishing House, Mumbai, 2017 | | | | | |
| 2 | P.N.Varshney, S.L.Gupta and T.D.Malhotra, "Principles of Banking", S.Chand & Sons | | | | | |

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|---|--|
| | Publisher, New Delhi, 2005 |
| Reference Books | |
| 1 | Tannans - Banking Law and Practice inIndia |
| 2 | Shekhar K.C. - Banking Theory andPractice |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | - |
| 2 | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | S | M | M | M |
| CO3 | S | M | S | S | M |
| CO4 | S | S | S | S | M |
| CO5 | S | S | M | M | S |

S- Strong; M-Medium; L-Low



SEMESTER-III

| Course code | BUSINESS REGULATORY FRAMEWORK | L | T | P | C |
|--|---|-----------------------------|----------|-------------|----------|
| Skill based Subject-1 | | 3 | - | - | 4 |
| Pre-requisite | Basic knowledge in Contract Act | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | |
| The main objectives of this course are: | | | | | |
| 1. To provide an overview of essentials of contract act | | | | | |
| 2. To give an understanding bailment and pledge | | | | | |
| 3. To provide an understanding about the sale of goods act | | | | | |
| 4. To equip them with basic concepts of negotiable instruments | | | | | |
| 5. To have an in-depth knowledge about consumer protection act | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | List out the fundamental legal principles behind contractual agreements | K1 | | | |
| 2 | Gain basic knowledge of bailment and pledge | K2 | | | |
| 3 | Understand the sale of goods act | K2 | | | |
| 4 | Understand the negotiable instruments | K2 | | | |
| 6 | List out the procedure involved in consumer protection act | K1 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Law of Contract(1872) | 8-- hours | | | |
| Law of Contract(1872): Nature of contract ; Classification; Offer & acceptance; capacity of parties to contract; free consent; Consideration; legality or object; agreement declared void; performance of contract ;discharge of contract; Remedies for breach of contract | | | | | |
| Unit:2 | Special contracts | 9-- hours | | | |
| Special contracts: Indemnity; guarantee; Bailment & pledge; agency. | | | | | |
| Unit:3 | Sale of goods act 1930 | 8-- hours | | | |
| Sale of goods act 1930: formation of contract of goods & their classification, price; conditions & warranties ; transfer of property in goods;Performance of the contract of sales; unpaid seller and his rights, sales by auction; hire purchase agreement | | | | | |
| Unit:4 | Negotiable instrument act 1881 | 7-- hours | | | |
| Negotiable instrument act 1881; definition of negotiable instruments; features; promissory note; bill of exchange and cheque; negotiation; dishonour and discharge of negotiable instruments. | | | | | |
| Unit:5 | Consumer protection act 1986 | 11-- hours | | | |
| Consumer protection act 1986; Salient features; Definition of consumer; grievance redressal machinery | | | | | |

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|---|--|--------------------|
| Unit 6 | Contemporary issues | 2 hours |
| | Expert lectures and seminars | |
| | Total Lecture hours | 45 -- hours |
| Text Book(s) | | |
| 1 | N.D.Kapoor----- Business Laws – Sulthan Chand & Sons | |
| 2 | R.S.N. Pillai and Bagavathy----- Business Laws– S.Chand & Co., | |
| Reference Books | | |
| 1 | Khergamwala J.S: The negotiable instruments act; n.m. tripathi pvt ltdMumbai | |
| 2 | Singh avtar: Principles of mercantile law; eastern book company,lucknow. | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | https://indiankanoon.org/ | |
| 2 | https://www.indialegalive.com/ | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | M | M | S |
| CO2 | S | M | S | M | M |
| CO3 | M | S | S | S | S |
| CO4 | S | M | S | M | M |
| CO5 | M | S | M | M | M |

S- Strong; M-Medium; L-Low



SEMESTER –IV

| Course code | MERCHANT BANKING | | L | T | P | C |
|---|--|-------------------------|-------------|---|-------------------|---|
| Core XIII | | | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in merchant banking | Syllabus Version | 2020 | | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To create basic conceptual knowledge about the merchant bankers | | | | | | |
| 2.To learn about credit rating instruments | | | | | | |
| 3.To have an idea about issue management | | | | | | |
| 4.To learn about project appraisal | | | | | | |
| 5. To understand the importance of working capital | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Summarise the functions of merchant bankers | K1 | | | | |
| 2 | Understand the procedure to rate the companies adapted by credit rating agencies | K2 | | | | |
| 3 | Understand the methods of issue | K2 | | | | |
| 4 | Build a project using social cost benefit analysis | K3 | | | | |
| 5 | Understand the sources of finance | K2 | | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create | | | | | | |
| Unit:1 | Merchant Banking | | | | 15-- hours | |
| Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers | | | | | | |
| Unit:2 | Credit Rating | | | | 15-- hours | |
| Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating. | | | | | | |
| Unit:3 | Issue Management | | | | 15-- hours | |
| Issue Management - Pre-Issue and Post-Issue Management Activities performed by Merchant Banks - Issue Pricing - Book Building. Methods of Issue - Public Issue, Offer for Sale, Private Placement and Bought out Deals. | | | | | | |
| Unit:4 | Project Appraisal | | | | 15-- hours | |
| Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis; Capital cost and financial projections. | | | | | | |

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|---|---|------------|-------------------|------------|-------------------|
| Unit:5 | Long term Finance & Working Capital Finance | | 13-- hours | | |
| Long term Finance & Working Capital Finance: Term loans; Working capital loans Maximum permissible bank finance; Factoring and forfeiting. | | | | | |
| Unit 6 | Contemporary issues | | 2 hours | | |
| Expert lectures and seminars | | | | | |
| Total Lecture hours | | | | | 75-- hours |
| Text Book(s) | | | | | |
| 1 | Gurusamy S: Merchant Banking And Financial Services; Tata Mc Graw Hill, New Delhi | | | | |
| 2 | Machiraju H.R: Merchant Banking, Principles And Practice ; New Age International | | | | |
| Reference Books | | | | | |
| 1 | Anil Agashe, Merchant Banking and Financial Services , Everest Publishing House | | | | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | | | | |
| 1 | - | | | | |
| 2 | | | | | |
| Mapping with Programme Outcomes | | | | | |
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | M | S | M | M |
| CO3 | S | M | M | M | S |
| CO4 | M | S | S | S | S |
| CO5 | S | M | S | M | M |

S- Strong; M-Medium; L-Low

SEMESTER –IV

| Course code | FINANCIAL MANAGEMENT | | L | T | P | C |
|---|--|--|-------------------------|---|-----------------|---|
| Core IX | | | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in Finance | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To understand the concept of Financial management | | | | | | |
| 2.To learn about sources of long term fund | | | | | | |
| 3.To have an understanding about leasing and capital structure | | | | | | |
| 4. To understand the importance of working capital | | | | | | |
| 5. To learn about dividend policies | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Relate the concept of financial management | | | | K1 | |
| 2 | Understand the sources of long term fund | | | | K2 | |
| 3 | Compare different types of leasing and classify capital structure theories | | | | K2 | |
| 4 | Apply the working capital management for a particular company | | | | K3 | |
| 5 | Analyse the dividend policy of different companies | | | | K4 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Financial Management | | | | 15 hours | |
| Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing. | | | | | | |
| Unit:2 | Sources of Long term funds | | | | 15 hours | |
| Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements. | | | | | | |
| Unit:3 | Lease financing | | | | 15 hours | |
| Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage. | | | | | | |
| Unit:4 | Working Capital | | | | 15 hours | |
| Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital. | | | | | | |
| Unit:5 | Management of Retained Earnings | | | | 13 hours | |
| Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, EVA, MVA, and CAPM. | | | | | | |
| Unit 6 | Contemporary issues | | | | 2 hours | |
| Expert lectures and seminars | | | | | | |
| TOTAL | | | | | 75 hours | |

| Text Book(s) | |
|---|---|
| 1 | S N Maheshwari, Financial Management Principles and Practice. |
| 2 | Khan and Jain, Financial Management. |
| 3 | Sharma and Sashi Gupta, Financial Management |
| Reference Books | |
| 1 | Prasanna Chandra, "Financial Management", Tata McGraw Hill Publishing Company Limited, UP, 2007 |
| 2 | Khan & Jain, "Financial Management", Tata McGraw Hill Publishing Company Limited, UP, 2011 |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://www.youtube.com/watch?v=RiAalxSm_Ek |
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| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | M | M | M | M |
| CO2 | M | S | M | S | M |
| CO3 | S | M | M | S | S |
| CO4 | M | M | S | S | M |
| CO5 | M | M | M | M | S |

S- Strong; M-Medium; L-Low

SEMESTER –IV

| Course code | Financial Services | L | T | P | C |
|--|---|-------------------------|---|-------------|---|
| Core X | | | 4 | - | - |
| Pre-requisite | Basic knowledge in financial services | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | |
| The main objectives of this course are: 1.to understand the types of leasing 2. to learn about mutual funds 3.To have an understanding about portfolio management 4. to understand the purpose of mergers and acquisitions 5. to learn the importance of depositories | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Classify and compare the types of leasing | K2 | | | |
| 2 | Understand the schemes of mutual funds | K2 | | | |
| 3 | Apply portfolio management techniques | K3 | | | |
| 4 | Gain knowledge on the effectiveness of mergers and acquisitions | K2 | | | |
| 5 | Spell out the functions of depositories | K1 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Lease Financing and Decisions | 15 hours | | | |
| Lease Financing and Decisions: Concepts; Types of leases; leasing decisions; Evaluation of leases | | | | | |
| Unit:2 | Mutual Funds | 15 hours | | | |
| Mutual Funds: Introduction: Classification: Mutual funds in India | | | | | |
| Unit:3 | Portfolio Management and venture Capital | 15 hours | | | |
| Portfolio Management and venture Capital: Portfolio management - Introduction, Principles, steps, qualifications, and obligations, Responsibilities of portfolio manager; venture capital - introduction, scope steps to provide venture capital, mode of funding. | | | | | |
| Unit:4 | Mergers and Acquisition | 15 hours | | | |
| Mergers and Acquisition: Need, types of mergers; Financial, legal, and human consideration in merger and acquisitions; Effectiveness of mergers and acquisitions. | | | | | |
| Unit:5 | Depository and custodial Services | 13 hours | | | |
| Depository and custodial Services: Depository - introduction, concepts, constitution of depository system; Functioning of depository system; Depository system in India; Custodial services - meaning; Registration; Obligation and responsibilities of custodians; Code of conduct. | | | | | |

| | | |
|---|---|-----------------|
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | Total | 75 hours |
| Text Book(s) | | |
| 1 | Nalini Prava Tripathy, “Financial Services”, PHI Learning Private Limited, 2007 | |
| 2 | E.Gordan & K.Natarajan, “Financial Markets and Services”, Himalaya Publishing House, 2016 | |
| Reference Books | | |
| 1 | Pahwa H.P.S; Project Financing: Bharat Law House, NewDelhi | |
| 2 | Khan M Y: Financial Management - Theory concepts and problems - Incorporating the emerging Trend in Indian Capital Market; Galgotia, NewDelhi | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | | |
| 2 | | |
| - | | |

| Mapping with Programme Outcomes | | | | | |
|--|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | M | M | S |
| CO2 | M | S | M | S | S |
| CO3 | S | M | M | M | M |
| CO4 | M | M | S | M | M |
| CO5 | M | M | M | M | S |

S- Strong; M-Medium; L-Low

SEMESTER –IV

| Course code | COST ACCOUNTING | | L | T | P | C |
|--|--|-------------------------|-------------|---|---|---|
| Core XI | | | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in costing | Syllabus Version | 2020 | | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1. To learn about the elements of cost | | | | | | |
| 2. To have an understanding about absorption of overhead | | | | | | |
| 3. To learn about the methods of costing | | | | | | |
| 4. To have an understanding about process costing | | | | | | |
| 5. To learn the variances of material , labour and overhead | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Explain the elements of cost | K2 | | | | |
| 2 | Adapt appropriate method for apportionment of overhead | K3 | | | | |
| 3 | Understand the different types of costing | K2 | | | | |
| 4 | Apply the process costing | K3 | | | | |
| 5 | Discuss about the variances of cost | K2 | | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Overview of basic concepts in Cost Accounting | 15 hours | | | | |
| Overview of basic concepts in Cost Accounting - Element of Cost : Material, Labour and Overheads.- Material : Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control.- Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating. | | | | | | |
| Unit:2 | Overheads | 10 hours | | | | |
| Overheads: Meaning, classification, allocation, apportionment and absorption, Accounting of overheads. | | | | | | |
| Unit:3 | Methods of Costing: | 10 hours | | | | |
| Methods of Costing: Job costing, Batch costing, Unit costing, Contract Costing, | | | | | | |
| Unit:4 | Process Costing | 15 hours | | | | |
| Process Costing, Costing of by-products and joint products. | | | | | | |
| Unit:5 | Standard Costing | 8 hours | | | | |
| Standard Costing - Analysis of Variance. Cost Book Keeping and Reconciliation between Cost and Financial Accounts. | | | | | | |

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|------------------------------|----------------------------|-----------------|
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| TOTAL | | 60 hours |

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|---|--|
| Text Book(s) | |
| 1 | Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxmann- s Allied Services Pvt. Ltd. NewDelhi |
| 2 | N. K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd.Calcutta |
| Reference Books | |
| 1 | Prof. Subhash Jagtap : Practice in Advanced Costing and Management Accounting, Nirali Prakashan,Pune |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | https://www.youtube.com/watch?v=z4-7xr6ur8 |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | M | S | S |
| CO2 | S | S | S | S | M |
| CO3 | S | S | M | M | S |
| CO4 | M | S | M | S | M |
| CO5 | M | S | S | S | S |

S- Strong; M-Medium; L-Low

SEMESTER –IV

| Course code | COMPANY LAW | | L | T | P | C |
|---|---|-------------------------|------|---|-----------------|---|
| Skill Based Subject-2 | | | 3 | - | - | 3 |
| Pre-requisite | Basic knowledge in the field of companies according to companies act | Syllabus Version | 2020 | | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1. To familiarize the concept of incorporation of company | | | | | | |
| 2. to learn the contents of memorandum and articles of association | | | | | | |
| 3. to understand the role of directors in a company | | | | | | |
| 4. to learn about company meetings and procedure | | | | | | |
| 5. to have an understanding about the winding up procedure of a company | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | To explain the process of incorporation of a company | | | | K2 | |
| 2 | Understand the contents of articles and memorandum of association | | | | K2 | |
| 3 | Explain the procedure for appointment of directors | | | | K2 | |
| 4 | Discuss the procedure for conducting a company meeting | | | | K6 | |
| 5 | Evaluate the winding up procedure of a company | | | | K5 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Companies | | | | 8 hours | |
| Corporate personality; kinds of companies; promotion of and incorporation of companies | | | | | | |
| Unit:2 | Memorandum of association | | | | 9hours | |
| Memorandum of association; articles of association; prospectus; shares; share capital; members; share capital -V transfer and transmission. | | | | | | |
| Unit:3 | Capital management | | | | 8 hours | |
| Capital management- borrowing powers, mortgages and charges, debentures; directors – V Managing director, whole time director. | | | | | | |
| Unit:4 | Company meetings | | | | 7 hours | |
| Company meetings –kinds, quorum, voting, resolutions minutes; majority powers and minority rights; prevention of oppression and mismanagement | | | | | | |
| Unit:5 | Winding up | | | | 11 hours | |
| Winding up – Meaning – Modes of winding up – Consequences of winding up. | | | | | | |
| Unit 6 | Contemporary issues | | | | 2 hours | |
| Expert lectures and seminars | | | | | | |
| TOTAL | | | | | 45 hours | |

| | |
|---|--|
| Text Book(s) | |
| 1 | N.D.Kapoor, “ <i>Business Laws</i> ” Sultan Chand and Sons, New Delhi, 2014. 5 th Edition |
| Reference Books | |
| 1 | Gower L.C.B: Principles of Modern Company Law; Stevens & sons,London. |
| 2 | Ramaiya A.: Guide to the Companies Act; Wadhwa & co.Nagpur. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | - |
| 2 | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | S | S |
| CO2 | S | M | S | S | M |
| CO3 | M | S | S | M | S |
| CO4 | M | S | M | S | S |
| CO5 | S | S | S | S | M |

S- Strong; M-Medium; L-Low





**Fifth
Semester**

SEMESTER –V

| Course code | Computer Application in Business | L | T | P | C |
|---|--|-----------------------------|---|-------------|---|
| Core XII | | | 4 | - | - |
| Pre-requisite | Basic knowledge in computer applications | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | |
| The main objectives of this course are: | | | | | |
| 1. To have an in depth and practical knowledge in IT. | | | | | |
| 2. To provide knowledge about different versions in windows operating system. | | | | | |
| 3. To learn about communication technology. | | | | | |
| 4. To understand the applications of IT. | | | | | |
| 5. To Learn about E Banking services | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | To gain knowledge about the challenges of IT | K1 | | | |
| 2 | Understand the versions of operating system | K2 | | | |
| 3 | Explain Communication Technology | K2 | | | |
| 4 | To study the various applications of IT | K2 | | | |
| 5 | Elaborate the E Banking services | K2 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Introduction to Computer | 20-- hours | | | |
| Introduction: Managing in Information Age. Evolution of IT Management - Types of Information Systems - Internet Based Business Systems - Value Chain Reconstruction for E- Business - IT Management Challenges and issues - Critical success Factors for IT Managers. | | | | | |
| Unit:2 | Hardware Software and Communication | 18-- hours | | | |
| Hardware Software and Communication: Computing Hierarchy - Input - Output Technologies - Hardware Issues - system Architecture - Operating Systems - Network Operating Systems - Grid Computing - Mobile Computing - Ubiquitous Computing - Application Programming - Managing Application Development - Data Resources - Managing Data Resources - Problem of Change and Recovery. | | | | | |
| Unit:3 | Communication Technology | 17-- hours | | | |
| Communication Technology: Communication Technology -WWW - Intranets - Extranets - Voice Networks Data Communication Networks - Last Mile - Wireless System - Web Hosting - Application Service Providers | | | | | |

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|---|--|-------------------|
| Unit:4 | IT Applications | 15-- hours |
| IT Applications: Enterprise Resource Planning - Enterprise System - Expert System - Decision Support System - Neural Networks - Executive Information System - Customer Relationship Management System - Supply Chain Management Systems - Knowledge Management - Data Warehousing - Data Mining - Virtual Reality - E-Business and Alternatives. E-Business Expectations and Customer Satisfaction | | |
| Unit:5 | Electronic Banking | 18-- hours |
| Electronic Banking - Electronic Payments Systems- Credit Cards - Debits Cards- Digital Cash- Mobile Payments- SWIFT | | |
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 90 hours |
| Text Book(s) | | |
| 1 | Garroll W. Frenzel Johne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004. | |
| 2 | Henry C. Lucas. Jr, Information Technology -V Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005. | |
| 3 | | |
| Reference Books | | |
| 1 | | |
| 2 | | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |
| : | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | M | S |
| CO2 | S | M | S | M | S |
| CO3 | S | M | S | M | S |
| CO4 | S | M | S | M | S |
| CO5 | S | M | S | M | S |

S- Strong; M-Medium; L-Low

SEMESTER –V

| Course code | Commercial Bank Management | L | T | P | C |
|---|---|-------------------------|---|-------------|---|
| Core XIII | | | 4 | - | - |
| Pre-requisite | Basic knowledge in banking services | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | |
| The main objectives of this course are: | | | | | |
| 1. To learn the managerial functions in Banks | | | | | |
| 2. To have an understanding on deposits and advances | | | | | |
| 3. To learn about investment management | | | | | |
| 4. To have a practical knowledge in the procedure involved to avail loan | | | | | |
| 5. To learn about foreign exchange | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | List out the functions of manager | K1 | | | |
| 2 | Understand the types of deposits and advances | K2 | | | |
| 3 | Understand the investment management procedure | K2 | | | |
| 4 | Gain knowledge on loan application process | K2 | | | |
| 5 | Understand the foreign exchange management system | K2 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Management principles in Banks | 15 hour | | | |
| Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff | | | | | |
| Unit:2 | Management of deposits and advances | 15 hours | | | |
| Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security. | | | | | |
| Unit:3 | Investment Management | 15 hours | | | |
| Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial. | | | | | |
| Unit:4 | Management of finance | 15 hours | | | |
| Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue. | | | | | |

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|---|---|-----------------|
| Unit:5 | Banking Services | 13 hours |
| Banking Services - Recruitment system - Foreign Exchange Management | | |
| Unit: 6 | Contemporary issues | 2 hours- |
| Expert lectures and seminars | | |
| | TOTAL | 75 hours |
| Text Book(s) | | |
| 1 | Tannan ML: Banking- Law and practice in India; Indian Law House, NewDelhi | |
| 2 | Radhaswami M and Basudevan A: Textbook of banking; s. Chand & co. NewDelhi. | |
| Reference Books | | |
| 1 | Singh Kanhaiya, Commercial Bank Management, McGraw Hill India | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | M | S | M |
| CO2 | M | M | S | M | M |
| CO3 | S | S | S | S | M |
| CO4 | M | M | M | S | M |
| CO5 | M | M | S | S | S |

S- Strong; M-Medium; L-Low

SEMESTER –V

| Course code | Marketing Management | | L | T | P | C |
|---|---|--|------------------|------|-------------------|---|
| Core XIV | Basic knowledge in marketing concepts | | 4 | - | - | 4 |
| Pre-requisite | | | Syllabus Version | 2020 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To learn the modern views of marketing | | | | | | |
| 2. To have an understanding about product life cycle | | | | | | |
| 3.To have an idea about pricing policies | | | | | | |
| 4. To learn about channels of distribution | | | | | | |
| 5. To have an understanding about the techniques of sales promotion | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Label the modern views on marketing | | | | K1 | |
| 2 | Understand the concept of product life cycle | | | | K2 | |
| 3 | Apply different pricing techniques for different products | | | | K3 | |
| 4 | Understand the channels of distribution | | | | K2 | |
| 5 | Learn the techniques of sales promotion | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Evaluation of marketing | | | | 15-- hours | |
| Evaluation of marketing –Modern views on marketing –concepts- product concept –selling concepts-marketing concept-societal concepts- market planning process- marketing objective-marketing strategy-functions of marketing management | | | | | | |
| Unit:2 | Product decision | | | | 15-- hours | |
| Product decision –product meaning and role – product mix decision – production positioning-branding and packaging –product life cycle –marketing strategies for introduction –growth maturity and declining stages –new product development process –meaning of new product – need for developing a new product –various stages in new product development process. | | | | | | |
| Unit:3 | Pricing decision | | | | 15-- hours | |
| Pricing decision – meaning and role of pricing – pricing objectives – pricing method – product line pricing – pricing strategy for different stages in the life cycle of a product – skimming pricing strategy – penetration pricing strategy merits and demerits | | | | | | |
| Unit:4 | Channel decision | | | | 15-- hours | |
| Channel decision – role of distribution channel – classification of channel and intermediaries-changes in channel of distribution – intensive, extensive and selection distribution – factors governing choice of channel- selection of channel for new product or new company. | | | | | | |

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|---|--|-------------------|
| Unit:5 | Promotional decision | 13-- hours |
| Promotional decision – promotional mix –advertising – meaning and role of advertising – management of advertising – personal selling – importance – status of personal selling in India- management of sales force – sales promotion – sales promotion objective- major decision in sales promotion at dealers and at dealers and at customers level. | | |
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| TOTAL | | 75 hours |
| Text Book(s) | | |
| 1 | Marketing management - C.B.Mamoria and Sathishmamoria | |
| 2 | Principles and practice of marketing in India - C.M.Mamoria andR.L.Joshi | |
| 3 | | |
| Reference Books | | |
| 1 | Marketing Management – Philip kotler | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | M | S | S |
| CO2 | M | M | S | M | S |
| CO3 | M | S | M | S | S |
| CO4 | S | S | M | M | S |
| CO5 | S | M | S | S | S |

S- Strong; M-Medium; L-Low

SEMESTER –V

| Course code | Insurance Management | | L | T | P | C |
|--|--|--|------------------|------|-------------------|---|
| Core XV | Basic knowledge in insurance sector | | 4 | - | - | 4 |
| Pre-requisite | | | Syllabus Version | 2020 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1. to learn tax benefit available through insurance | | | | | | |
| 2. to learn the procedure for computation of premium | | | | | | |
| 3. to have an idea about the documents required to avail insurance policy | | | | | | |
| 4. to know about various insurance products | | | | | | |
| 5. to have an understanding about group insurance policies | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Spell out the tax benefits of insurance | | | | K1 | |
| 2 | Apply the procedure for premium calculation | | | | K3 | |
| 3 | Understand the documents involved in insurance | | | | K2 | |
| 4 | Evaluate the insurance products available | | | | K5 | |
| 5 | Analyse the group insurance policies | | | | K4 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction | | | | 20-- hours | |
| Introduction : savings and investment schemes like shares, units, capital, markets, mutual funds, etc. vis - a -vis insurance; Tax benefits under insurance policies; Life cycle needs -V including solutions, matching of the customers needs and requirements to available products; Comparison between different products offered vis a vis chargeable premium, and coverage. | | | | | | |
| Unit:2 | Computation of premiums/Bonuses | | | | 18-- hours | |
| Computation of premiums/Bonuses: Premium calculation -V including rebates, modes rebate, large- sum assured policies rebate; Extra premium; under premium; Computation of benefits; Surrender value; Paid- up value. | | | | | | |
| Unit:3 | Insurance Documents: | | | | 17-- hours | |
| Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy contract; Endorsements; Renewal notice/bonus notices; other insurance documents related to receipt | | | | | | |
| Unit:4 | Life insurance Product | | | | 15-- hours | |
| Life insurance Product:- Traditional unit Linked Policies: Individual and group policies; with- profit and without profit policies; Different types of insurance products -V Whole life products, interest sensitive products, term- assurance annuities, Endowment; Assurance. | | | | | | |

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|--|---|-------------------|
| Unit:5 | Options and Guarantees | 18-- hours |
| Options and Guarantees; Group Insurance; pension plans; & health related insurance | | |
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| TOTAL | | 90 hours |
| Text Book(s) | | |
| 1 | Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi. | |
| 2 | Insurance Regulatory Development Act 1999 | |
| Reference Books | | |
| 1 | -Dr. P.K.Gupta, “Insurance and Risk Management”, Himalaya Publishing House, Mumbai, 2016. | |
| 2 | | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | M | M | S | S |
| CO2 | M | S | M | M | M |
| CO3 | S | M | S | M | M |
| CO4 | S | M | S | S | S |
| CO5 | M | S | M | M | S |

S- Strong; M-Medium; L-Low

SEMESTER –V

| Course code | | | L | T | P | C |
|---|--|-----------------------------|-------------------------|---|-------------|-----------------|
| Elective –I A | | Business Environment | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in business environment | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To learn the components of business environment | | | | | | |
| 2. To understand the concept of balance of payment | | | | | | |
| 3. To know the problems of unemployment | | | | | | |
| 4.To understand the role of government in business | | | | | | |
| 5.To learn the policies of five year plans | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Spell out the components of business environment | | | | | K1 |
| 2 | Analyse the balance of payment | | | | | K4 |
| 3 | Evaluate the problems of unemployment | | | | | K5 |
| 4 | Discuss the role of Government in a business | | | | | K2 |
| 5 | To gain knowledge of five year plans | | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Indian business environment | | | | | 15 hours |
| Indian business environment: concept, components, and importance | | | | | | |
| Unit:2 | Economic trends (overview): | | | | | 15 hours |
| Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices. | | | | | | |
| Unit:3 | Problems of growth; unemployment | | | | | 15 hours |
| Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness. | | | | | | |
| Unit:4 | Role of government | | | | | 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 | The current five-year plan | | | | | 13 hours |
| The current five-year plan: major policies; resource allocation. | | | | | | |
| Unit 6 | Contemporary issues | | | | | 2 hours |
| Expert lectures and seminars | | | | | | |
| | TOTAL | | | | | 75 hours |

| Text Book(s) | |
|---|---|
| 1 | Francis Cherunilam, Business environment- Himalaya Publishing House |
| Reference Books | |
| 1 | Sundaram and black: The International Business Environment; Prentice Hall, New Delhi. |
| 2 | Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi. |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | |
| 1 | - |
| 2 | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | S | S | M | S |
| CO2 | M | M | M | S | M |
| CO3 | S | M | S | S | S |
| CO4 | M | M | S | S | M |
| CO5 | M | S | S | S | S |

S- Strong; M-Medium; L-Low



SEMESTER –V

| Course code | Business Finance | | L | T | P | C |
|---|---|--|------------------|---|-----------------|---|
| Elective –I B | Basic knowledge in business finance | | 4 | | | 4 |
| Pre-requisite | | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1. to learn the concept of business finance | | | | | | |
| 2. To understand about Financial plan. | | | | | | |
| 3. To learn about sources of finance | | | | | | |
| 4. To have an understanding about cost and capital structure | | | | | | |
| 5. To provide knowledge on capitalisation | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Explain the concept of business finance | | | | K2 | |
| 2 | Construct a financial plan | | | | K3 | |
| 3 | Understand the sources of finance | | | | K2 | |
| 4 | Evaluate the capital structure of a company | | | | K5 | |
| 5 | Elaborate the pros and cons of over capitalisation and under capitalisation | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Business Finance | | | | 15 hours | |
| Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions. | | | | | | |
| Unit:2 | Financial Plan | | | | 15 hours | |
| Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals. | | | | | | |
| Unit:3 | Sources and Forms of Finance | | | | 15 hours | |
| Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation. | | | | | | |
| Unit:4 | Capital Structure | | | | 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 | Capitalisation | | | | 13 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 | | | | | | |

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|---|--------------------------------|-------------------|
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 75 hours |
| Text Book(s) | | |
| 1 | Essentials of Business Finance | - R.M. SriVatsava |
| 2 | Financial Management | - Saravanavel |
| Reference Books | | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | M | M | M |
| CO2 | M | S | M | S | S |
| CO3 | S | M | M | S | S |
| CO4 | M | M | S | S | M |
| CO5 | M | M | M | S | S |

S- Strong; M-Medium; L-Low

SEMESTER –V

| Course code | | Computer application Practical - I | L | T | P | C |
|----------------------|--|---|-----------------------------|-------------|----------|----------|
| Elective –I C | | BASIC KNOWLEDGE IN MS WORD | 4 | - | - | 4 |
| Pre-requisite | | | Syllabus Version | 2020 | | |

I - MS WORD

1. Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer’s account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out.-The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.



SEMESTER –V

| Course code | | Income Tax law and Practice | L | T | P | C |
|--|---|------------------------------------|-------------------------|---|-------------|-------------------|
| Skill Based Subject-3 | | | 3 | - | - | 3 |
| Pre-requisite | Basic knowledge about current income tax act law and practice | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1. To learn about the residential status of assessee and incomes exempted from tax | | | | | | |
| 2. To familiarize with the computation of income from house property | | | | | | |
| 3. To familiarize with the computation of income from business and profession | | | | | | |
| 4. To provide knowledge of fundamental of capital gain | | | | | | |
| 5. Provide students with an understanding of assessment of individuals | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Understand the procedure for residential status and the exempted income | | | | | K1 |
| 2 | To construct the income from house property | | | | | K5 |
| 3 | Evaluate the income from business and profession | | | | | K5 |
| 4 | Apply the procedure for computing capital gain | | | | | K3 |
| 5 | Discuss the procedure for the computation of tax for an individual | | | | | K2 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | | | | | | 8-- hours |
| Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income. | | | | | | |
| Unit:2 | | | | | | 9-- hours |
| Heads of Income: Income from Salaries – Income from House Property. | | | | | | |
| Unit:3 | | | | | | 8-- hours |
| Profit and Gains of Business or Profession – Income from Other Sources. | | | | | | |
| Unit:4 | | | | | | 7-- hours |
| Capital Gains – Deductions from Gross Total Income. | | | | | | |
| Unit:5 | | | | | | 11-- 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 and seminars | | |
| | TOTAL | 45 hours |
| Text Book(s) | | |
| 1 | Gaur and Narang , "Income Tax Law and Practice" Kalyani publishers New Delhi | |
| 2 | Dr. HC Mehrotra , "Income- tax Law and Accounts" Sahithya Bhavan publishers | |
| 3 | | |
| Reference Books | | |
| 1 | Dingar Pagare,"Tax laws, S.chand and Sons, 2018 | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | M | S |
| CO2 | M | S | S | M | S |
| CO3 | M | S | S | M | S |
| CO4 | M | S | S | M | S |
| CO5 | M | S | S | M | S |

S- Strong; M-Medium; L-Low



**Sixth
Semester**

SEMESTER –VI

| Course code | | | L | T | P | C |
|---|--|-------------------------|-------------|---|-----------------|---|
| Core XVI | Management Accounting | | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge about decision making in management. | Syllabus Version | 2020 | | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To provide basic needs and importance of management accounting. | | | | | | |
| 2. To have in-depth knowledge about financial statement analysis. | | | | | | |
| 3.To acquire knowledge about the ratio analysis in the business. | | | | | | |
| 4.To learn about the sources of funds and application of funds. | | | | | | |
| 5. To study about the marginal costing methods. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Understand the various difference between financial and management accounting. | | | | K2 | |
| 2 | Classify the various types of financial statement analysis. | | | | K4 | |
| 3 | Apply the balance sheet ratios | | | | K3 | |
| 4 | Explain the rules of schedule of changes in working capital. | | | | K4 | |
| 5 | Apply the Fixed and variable cost in marginal costing. | | | | K3 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Management Accounting | | | | 20 hours | |
| Introduction-Management Accounting-Need and importance-Meaning Definition-Objectives and Scope, its distinction between Financial and Cost accounting-Advantages and limitations of Management accounting management - Accountant-Role-Essential qualities. | | | | | | |
| Unit:2 | Financial Statement Analysis | | | | 18 hours | |
| Financial Statement Analysis-Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations | | | | | | |
| Unit:3 | Ratio Analysis | | | | 17 hours | |
| Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems) | | | | | | |
| Unit:4 | FFS and CFS | | | | 15 hours | |
| Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement. | | | | | | |
| Unit:5 | Marginal Costing | | | | 18 hours | |
| Marginal Costing-As a tool of decision making, Fixed and variable cost, contribution, Break even analysis, Profit Volume Ratio, Limiting factor, Marginal costing and important management decision (Problems on decision making only). | | | | | | |

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| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| TOTAL | | 90 hours |
| Text Book(s) | | |
| 1 | Dr. S.N. Maheswari. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004 | |
| 2 | Sharma and S.K.Gupta “Management Accounting”, Kalyani Publishers, New Delhi,2006. | |
| 3 | | |
| Reference Books | | |
| 1 | S.P. Jain and KL. Narang , “Cost and Management Accounting”, Kalyani Publishers, New Delhi. | |
| 2 | S.K.Bhattacharya , “Accounting and Management”, Vikas Publishing House. | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | https://www.youtube.com/watch?v=t9nPs0PyMvY | |
| 2 | - | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | M | S | M | M |
| CO2 | M | M | S | M | M |
| CO3 | M | M | S | M | M |
| CO4 | M | M | S | M | M |
| CO5 | M | M | S | M | M |

S- Strong; M-Medium; L-Low

SEMESTER –VI

| Course code | Principles of Auditing | | L | T | P | C |
|--|---|--|------------------|------|-----------------|---|
| Core XVII | Basic knowledge in Auditing | | 4 | - | - | 4 |
| Pre-requisite | | | Syllabus Version | 2020 | | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To have knowledge about audit planning and execution. | | | | | | |
| 2. To have in-depth knowledge about the internal check and internal audits. | | | | | | |
| 3.To learn about valuation of assets and liabilities. | | | | | | |
| 4.To provide knowledge about qualification and disqualification of auditor. | | | | | | |
| 5. To have an knowledge about auditing with computerized knowledge. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Understand the various objectives and qualities of an auditor. | | | | K2 | |
| 2 | Explain audit terminology and internal auditing in business. | | | | K2 | |
| 3 | Understand the verification and valuation of assets and liabilities | | | | K2 | |
| 4 | Explain the Audit of Joint Stock Companies | | | | K2 | |
| 5 | Understand the various objectives of investigation. | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Auditing | | | | 15 hours | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes. | | | | | | |
| Unit:2 | Internal Control | | | | 10 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 | Valuation of Assets and Liabilities | | | | 10 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 | Audit of Joint Stock Companies | | | | 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 | Investigation | | | | 8 hours | |
| Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act. | | | | | | |

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|---|--|-----------------|
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 60 hours |
| Text Book(s) | | |
| 1 | Tandon- principles of Auditing | |
| Reference Books | | |
| 1 | Ravinder kumar and Virendar Sharma- Auditing – principle and practice-PHI Learning PVT ltd | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | | |
| 2 | | |
| Course Designed By: | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | M | M | S |
| CO2 | M | S | M | M | S |
| CO3 | M | S | M | M | S |
| CO4 | M | S | M | M | S |
| CO5 | M | S | M | M | S |

S- Strong; M-Medium; L-Low

SEMESTER –VI

| Course code | Executive Business Communication | | L | T | P | C |
|--|--|--|-------------------------|---|-------------------|---|
| Core XVIII | | | 3 | - | - | 3 |
| Pre-requisite | Basic knowledge in the area of effective communication | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To give an understanding about the essentials of communication and business letters | | | | | | |
| 2. To familiarize the procedure in trade enquiries | | | | | | |
| 3. To impart knowledge on banking, insurance and banking correspondence | | | | | | |
| 4. To develop the ability to prepare agenda and minutes for a meeting. | | | | | | |
| 5.to gain knowledge in the preparation of application letters and interviews | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Demonstrate modern communication methods | | | | K2 | |
| 2 | Apply different business letters for different situations | | | | K3 | |
| 3 | Apply an effective business correspondence with brevity and clarity. | | | | K3 | |
| 4 | Design agenda and prepare minutes for a meeting | | | | K3 | |
| 5 | Design application letter and apply the interview techniques | | | | K3 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Business Communication | | | | 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 | Trade Enquiries | | | | 9-- hours | |
| Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters. | | | | | | |
| Unit:3 | Banking Correspondence | | | | 8-- hours | |
| Banking Correspondence - Insurance Correspondence - Agency Correspondence. | | | | | | |
| Unit:4 | Company Secretarial Correspondence | | | | 7-- hours | |
| Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing) | | | | | | |
| Unit:5 | Application Letters | | | | 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. | | | | | | |

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| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 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. | |
| 2 | - | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | S | S | S |
| CO2 | M | S | S | S | S |
| CO3 | M | S | S | S | S |
| CO4 | M | S | S | S | S |
| CO5 | M | S | S | S | S |

S- Strong; M-Medium; L-Low

SEMESTER –VI

| Course code | MICRO FINANCE | | L | T | P | C |
|---|--|--|-------------------------|---|-----------------|---|
| Core XVIII | | | 3 | - | - | 3 |
| Pre-requisite | Basic knowledge in micro finance. | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: 1.To learn the concept of micro finance 2. to have an understanding about micro enterprises 3. to learn about credit delivery methodology 4. to have an understanding on pricing of micro finance products 5. to learn about commercial micro finance | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Explain the concept of micro finance | | | | K1 | |
| 2 | Understand the functions of micro enterprises | | | | K2 | |
| 3 | Understand the credit delivery methodology | | | | K2 | |
| 4 | Discuss the pricing of micro finance products | | | | K2 | |
| 5 | Gain knowledge on the features of commercial micro finance | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | INTRODUCTION TO MICROFINANCE | | | | 15 hours | |
| Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance | | | | | | |
| Unit:2 | MICROFINANCE DEVELOPMENT | | | | 10 hours | |
| Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources.Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring | | | | | | |
| Unit:3 | CREDIT DELIVERY METHODOLOGY | | | | 10 hours | |
| Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks) | | | | | | |

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| Unit:4 | PRICING OF MICROFINANCE PRODUCTS | 15 hours |
| Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises | | |
| Unit:5 | COMMERCIAL MICROFINANCE | 8 hours |
| Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer | | |
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 60 hours |
| Text Book(s) | | |
| 1 | Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005. | |
| 2 | Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003 | |
| Reference Books | | |
| 1 | C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing | |
| 2 | Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge, 2008 | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | M | S | S |
| CO2 | M | S | M | S | S |
| CO3 | M | S | M | S | S |
| CO4 | M | S | M | S | S |
| CO5 | M | S | M | S | S |

S- Strong; M-Medium; L-Low

SEMESTER –VI

| Course code | Brand Management | | L | T | P | C |
|---|--|--|-------------------------|---|-------------------|---|
| Elective –II A | | | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge of Branding | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1.To equip with the different types of brand | | | | | | |
| 2. Learn the importance of brand positioning | | | | | | |
| 3. To have an understanding of brand loyalty | | | | | | |
| 4. To learn about co branding | | | | | | |
| 5. To equip with the branding strategies | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Recall the different types of brand | | | | K1 | |
| 2 | Understand the importance of brand | | | | K2 | |
| 3 | Recall the importance of brand loyalty | | | | K1 | |
| 4 | Understand the importance of co branding | | | | K2 | |
| 5 | Understand the branding strategies | | | | K2 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Brand Management | | | | 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 | Brand Associations | | | | 15-- hours | |
| Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building. | | | | | | |
| Unit:3 | Brand Impact | | | | 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 | Brand Rejuvenation | | | | 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. | | | | | | |

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| Unit:5 | Brand Strategies | 13-- hours |
| Brand Strategies: Designing and implementing branding strategies – Case studies | | |
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 75 |
| 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 | |
| Reference Books | | |
| 1 | Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992 | |
| 2 | S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002. | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | M | S | M | S |
| CO2 | M | M | S | M | S |
| CO3 | M | M | S | M | S |
| CO4 | M | M | S | M | S |
| CO5 | M | M | S | M | S |

S- Strong; M-Medium; L-Low

SEMESTER –VI

| Course code | SUPPLY CHAIN MANAGEMENT | | L | T | P | C |
|---|---|--|-------------------------|---|-----------------|---|
| Elective –II B | | | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge about SCM. | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: 1.to give an understanding about SCM 2. to get an idea in strategies adopted in SCM 3. to know the advantages of strategic alliance 4. to learn the procedure in procurement and outsourcing 5. to understand the dimensions of customer value | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Enumerate the features of SCM | | | | K1 | |
| 2 | Understand the strategies adopted in SCM | | | | K2 | |
| 3 | Explain the pros and cons of strategic alliance | | | | K2 | |
| 4 | Enumerate the benefits and risks of outsourcing | | | | K2 | |
| 5 | Analyse the value added services in SCM | | | | K4 | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Supply Chain Management | | | | 15 hours | |
| Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system | | | | | | |
| Unit:2 | Supply chain Integrates | | | | 15 hours | |
| Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies | | | | | | |
| Unit:3 | Strategic Alliances | | | | 15 hours | |
| Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration | | | | | | |
| Unit:4 | Procurement and Outsourcing | | | | 15 hours | |
| Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement | | | | | | |
| Unit:5 | Dimension of customer Value | | | | 13 hours | |
| Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures | | | | | | |

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|---|--|-----------------|
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 75 hours |
| Text Book(s) | | |
| 1 | D K Agrawal, "Textbook of Logistics and Supply Chain Management, Macmillan Publishers India Limited, 2003 | |
| 2 | Raghuram, "Logistics And Supply Chain Management: Cases and Concepts, Laxmi Publications 2015 | |
| Reference Books | | |
| 1 | Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page. | |
| 2 | Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill32 | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | M | S | M |
| CO2 | M | S | M | M | S |
| CO3 | M | M | S | M | M |
| CO4 | M | M | S | S | M |
| CO5 | M | S | M | S | S |

S- Strong; M-Medium; L-Low

SEMESTER –VI

| Course code | Computer application Practical - II | L | T | P | C |
|---|--|-----------------------------|---|-------------|---|
| Elective –II C | | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in MS Access | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | |
| The main objectives of this course are to: | | | | | |
| 1. To learn the database maintenance in every type of applications in MS. Access. | | | | | |
| 2. This Course helps the students to gain well versed knowledge in accounting software | | | | | |
| 3. To learn how to create email id and use search engines | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | To Prepare a Payroll for employee of an organization | K3 | | | |
| 2 | Creating Mailing Labels | K3 | | | |
| 3 | Creation of Table and Form | K3 | | | |
| 4 | To understand the Creation of Company Group ,vouchers and Ledger and Preparation of Final Accounts | K3 | | | |
| 5 | To gain knowledge on search engines and mail creation | K2 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |

Computer Practicals II I - MS ACCESS

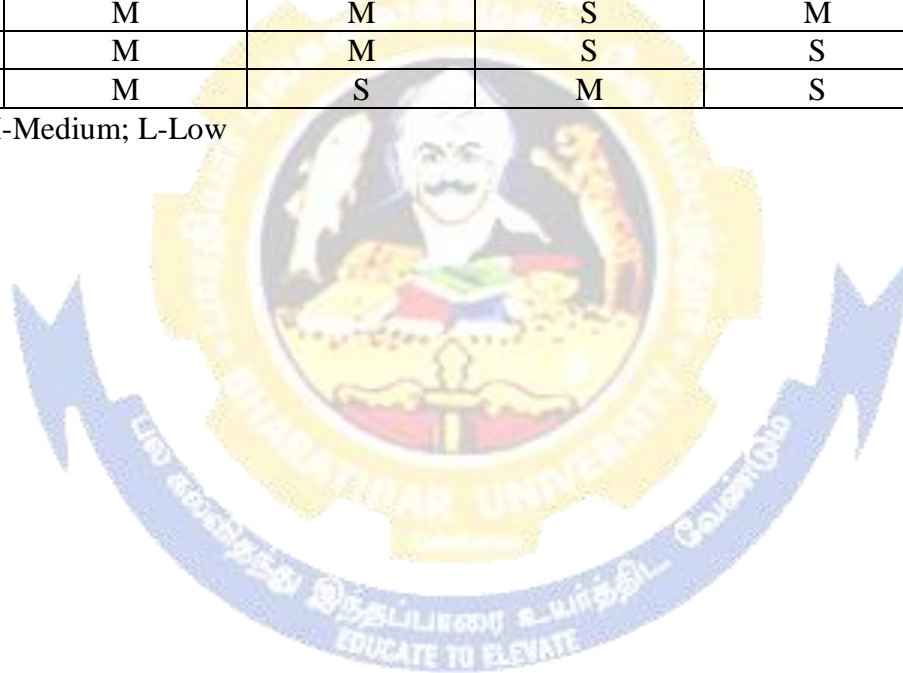
1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS. 5. Create report for the PRODUCT database.

II – TALLY AND INTERNET

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | S | M | S | M |
| CO2 | M | S | M | M | S |
| CO3 | M | M | S | M | M |
| CO4 | M | M | S | S | M |
| CO5 | M | S | M | S | S |

S- Strong; M-Medium; L-Low



SEMESTER –VI

| Course code | | | L | T | P | C |
|---|--|------------------|-------------------------|---|-------------|-------------------|
| Elective –III A | | Cyber law | 4 | - | - | 4 |
| Pre-requisite | Basic knowledge in cyber law | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | | |
| The main objectives of this course are: | | | | | | |
| 1. To provide the basic concepts of Cyberspace in the world. | | | | | | |
| 2. To have in-depth knowledge about the Digital Signature in the current scenario. | | | | | | |
| 3. To learn about rules and regulations about the Indian Evidence Act 1872. | | | | | | |
| 4. To have knowledge in the field of Legal frame work for EDI. | | | | | | |
| 5. To provide the basic knowledge about the information technology act. | | | | | | |
| Expected Course Outcomes: | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | |
| 1 | Classify the various Privacy factors in E- Commerce in the world. | | | | | K2 |
| 2 | Identify the various Technical aspects of Encryption and its types. | | | | | K2 |
| 3 | Examine the various Importance of Strategy for prevention of computer crime. | | | | | K2 |
| 4 | Analyze the benefits of EDI Mechanism. | | | | | K4 |
| 5 | Create a Digital Signature Certificates in day to day life. | | | | | K3 |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | | |
| Unit:1 | Introduction to Cyber Law | | | | | 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 | Security Aspects | | | | | 10-- 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 | Evidence Aspects | | | | | 10-- hours |
| Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860. | | | | | | |
| Unit:4 | Global Trends | | | | | 15-- hours |
| Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India. | | | | | | |
| Unit:5 | Information Technology | | | | | 8-- hours |
| The Information Technology Act 2000-Definitions-Authentication of Electronic Records-Electronic Governance-Digital Signature Certificates. | | | | | | |

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| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 60 hours |
| Text Book(s) | | |
| 1 | The Indian Cyber Law : Suresh T. Viswanathan, Bharat Law House, New Delhi | |
| Reference Books | | |
| 1 | Cyber Law: Text & Cases- Jonathan J. Darrow | |
| 2 | - | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | M | M | M | M | S |
| CO2 | M | M | M | M | S |
| CO3 | M | M | M | M | S |
| CO4 | M | M | M | M | S |
| CO5 | M | M | M | M | S |

S- Strong; M-Medium; L-Low

SEMESTER –VI

| Course code | Advertising and Sales Promotion | L | T | P | C |
|--|---|------------------|---|------|---|
| Elective –III B | | | 4 | - | - |
| Pre-requisite | | Syllabus Version | | 2020 | |
| Course Objectives: | | | | | |
| The main objectives of this course are: | | | | | |
| 1. To provide basic knowledge about concept of advertisement. | | | | | |
| 2. To have in-depth knowledge about the present advertisement and media. | | | | | |
| 3. To learn about the different various types of advertisements in current scenario. | | | | | |
| 4. To learn about sales promotion techniques in the business world. | | | | | |
| 5. To learn about designing of sales promotion campaign in business. | | | | | |
| Expected Course Outcomes: | | | | | |
| On the successful completion of the course, student will be able to: | | | | | |
| 1 | Design the Advertisement for a business. | K3 | | | |
| 2 | Summarize the cost of advertisements related to sales in the world. | K2 | | | |
| 3 | Analyse the impact of advertisement on present business. | K4 | | | |
| 4 | Examine the different types of objectives of sales promotion in every business. | K4 | | | |
| 5 | Identify the different international promotion strategies. | K3 | | | |
| K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create | | | | | |
| Unit:1 | Introduction to Advertisement | 15 hours | | | |
| Introduction to Advertisement-Concept and definition of advertisement – Social, Economic and Legal Implications of Advertisements – setting advertisement objectives – Ad. Agencies – selection and remuneration – advertisement campaign. | | | | | |
| Unit:2 | Advertisement and Media | 10 hours | | | |
| Advertisement Media -Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling. | | | | | |
| Unit:3 | Design and Execution of Advertisements | 10 hours | | | |
| Design and Execution of Advertisements-Message development – different types of advertisements – layout – design appeal – copy structure – advertisement production – print – Radio. T.V. and web advertisements – Media Research – testing validity and reliability of ads – measuring impact of advertisements | | | | | |
| Unit:4 | Introduction to Sales Promotion | 15 hours | | | |
| Introduction to Sales Promotion - Scope and role of sale promotion – definition – objective sales promotion - sales promotion techniques – trade oriented and consumer oriented. | | | | | |

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| Unit:5 | Sales Promotion Campaign | 8 hours |
| Sales Promotion Campaign - Sales promotion – Requirement identification – designing of sales promotion campaign – involvement of salesmen and dealers – out sourcing sales promotion national and international promotion strategies – Integrated promotion – Coordination within the various promotion techniques – online sales promotions. | | |
| Unit 6 | Contemporary issues | 2 hours |
| Expert lectures and seminars | | |
| | TOTAL | 60 hours |
| Text Book(s) | | |
| 1 | Kenneth Clow. Donald Baack “Integrated Advertisements, Promotion and Marketing communication”, Prentice Hall of India, New Delhi,2003. | |
| 2 | S.H.H.Kazmi, Satish K Batra, “Advertising & Sales Promotion”, Excel Books, New Delhi, 2001. | |
| 3 | | |
| Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] | | |
| 1 | - | |
| 2 | | |
| | | |

| Mapping with Programme Outcomes | | | | | |
|---------------------------------|-----|-----|-----|-----|-----|
| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 | S | M | S | M | M |
| CO2 | S | M | S | M | M |
| CO3 | S | M | S | M | M |
| CO4 | S | M | S | M | M |
| CO5 | S | M | S | M | M |

S- Strong; M-Medium; L-Low