

PG & RESEARCH DEPARTMENT OF COMMERCE

Unique Features of the Syllabi

- Internship/online internship made mandatory for all the Second Year UG students in Semester IV.
- Group project for B.Com CA changed to Individual research project.
- Individual project made mandatory for all the final year students in semester VI.
- 2 Integrated courses linked with 2 courses per programme.

Vision:

- To explore the possibilities of professionalism in Commerce & Management
- To develop entrepreneurial and managerial skills
- To explore the possibilities of professionalism in business and management

Mission:

- To produce professionals and entrepreneurs with ethical sensitivity & corporate social responsibility
- To develop independent operational and analytical skills to excel in business & research

Programme Educational Objectives:

PEO1: To create and strengthen women leaders through disciplinary knowledge, professional skills and ethical sensitivity.

PEO2: To transform students as successful entrepreneurs to face the modern challenges.

PEO3: To nurture the students to invent, innovate and create solutions for current moral, ecological and economic issues.

Programme Outcomes:

On completion of Post Graduate and Under Graduate programmes, student will be enabled with
PO 1: Disciplinary Knowledge and Critical Thinking: Acquiring the knowledge of different dimensions in the related area of study and identifying the assumptions that frame our thinking and actions.

PO 2: Influential and Effective Communication: Ability to share thoughts ideas and applied skills of communication in its various Preparations through LSRW.

PO 3: Social Interaction and Effective Citizenship: Research Skills and Critical Thinking to identify, understand, analyse and assess the business problems and to suggest solutions

PO 4: Research Skills and Scientific Reasoning: Ability to plan executes and report the results of experiments and to draw conclusions from evidences.

PO 5: Ethics: Understand the importance of ethical value and its application in professionallife.'

PO 6: Information / Digital Literacy: Capability to use ICT in case of need and their ability to access, evaluate and use the relevant information.

PO 7: Self Directed and Life Long Learning: Acquire the ability to engage in independent and lifelong learning in the context of socio-technological changes.

M.COM

(Two Year Regular Programme)

(For Students Admitted from 2024-2025)

Programme Specific Outcomes

On completion of the programme, the learners will be able to gain

PSO1: In - depth Disciplinary Knowledge and Professional Skills: Through rigorous learning to be placed in challenging positions.

PSO2: Effective communication skills: To lead the group and organisations in the attainment of overall objectives

PSO3: Research Skills and Critical Thinking: In Social, Cultural and Economic outlooks to identify, understand, analyse & assess business problems and to suggest solutions.

PSO4: Moral, and Ethical Awareness/Reasoning: To run the business with Corporate Social Responsibilities

PSO5: Information /Digital Literacy: Improve and apply digital referential skills in business and research

PSO6: Entrepreneurial and Problems Solving Skills: To explore, innovative, plan, execute and run business as job providers

PSO7: Self- Directed & Life-Long Learning: Practical exposure to face everyday Challenges in life & business as learned women.

PREAMBLE

The following PG courses have been revised:

- In semester II, the paper titled Financial Accounting Software Package (**Lab**)
- In semester III, the paper titled Investment Management

PROGRAMME CODE: PCO
PROGRAMME STRUCTURE

Sem	Part	Subject Code	Course	Subject Title	Hours/week	Credit	CI A	ESE	Total Marks
I	III	IMCOC111	Core I	International Business Environment	6	5	25	75	100
	III	IMCOC121	Core II	Advanced Business Statistics	6	5	25	75	100
	III	IMCOC13	Core III	Advanced Accountancy Integrated Course- Front Accounting	6	5	25	75	100
	III	IMCOC141	Core IV	Advanced Cost Accounting	6	5	25	75	100
	III	IMCOE1A/ IMCOE1B	DSE I	Financial Markets & Services / Management Practices	6	5	25	75	100
	IV	IMCOX1/ IMCOX10	Extra Credit	Practical Banking/Online Course		2		100	100
	Total					30	25+ 2	125	375 + 10 0
II	III	IMCOC211P	Core V	Financial Accounting Software Package (Lab)	6	5	25	75	100
	III	IMCOC22	Core VI	Advanced Management Accounting	6	5	25	75	100
	III	IMCOC23	Core VII	Organisational Behaviour o Integrated Course- Organisational Behaviour	6	5	25	75	100
	III	IMCOC241	Core VIII	Advanced Business Research Methods	6	5	25	75	100
	III	IMCOE2A/ IMCOE2B	DSE II	Global Marketing / Web Designing	6	5	25	75	100

	IV	IMCOX2/ IMCOX20	Extra Credit	Insurance and Risk Management/ Online Course		2		10 0	100
					30	25 +2	125	375 + 100	500 + 100
	III	IMCOC311	Core IX	Advanced Corporate Accounting	6	5	25	75	100
III	III	IMCOC32	Core X	Direct Taxes	6	5	25	75	100
	III	IMCOC331	Core XI	Investment Management	6	5	25	75	100
	III	IMCOC34	Core XII	Human Resource Management	6	5	25	75	100
	III	IMCOE3AP/ IMCOE3B	DSE III	Statistics through R Tool(Lab) / Entrepreneur Ship Development	6	5	25	75	100
	IV	IMESX3/ IMCOX30	Extra Credit	Employability Skills/ Online Course*		2	100		100
						30	25+ 2	125 + 100	375
IV	III	IMCOC411	Core XIII	Financial Management	6	5	25	75	100
	III	IMCOC421	Core XIV	Indirect Taxation	6	5	25	75	100
	III	IMCOC43PW	Core XV	Project	16	5	100	100	200
				Library	2				
	IV	IMCOX4/ IMCOX40	Extr a Cred it	Total Quality Management /Online Course*		2		100	100
						15+	150		400+

Total				30	2		250 + 100	100
GRAND						525 + 100	1375 + 300	1900+ 400
TOTAL				120	90+ 8			

*For Online certification credit alone will be assigned on submission of certificate obtained through appearing for Online Examination from EDX, Spoken Tutorial, NPTEL, Coursera, OCW, UdeMy & SWAYAM

AECC – Ability Enhancement Compulsory Course

SEC– Skill Enhancement Course

DSE– Discipline Specific Elective

OEC– Open Elective Course **GIC**–

General Interest Course.

Core I - International Business Environment (For Students Admitted from 2024-2025)

Semester: 1

Subject Code: IMCOC111

Hours/ week: 6

Credit: 5

Course Objectives:

1. To understand the concepts of International Business and International Business Environment
2. To analyse the different theories of International Business.
3. To understand the legal procedures involved in International Business.
4. To evaluate the different types of economic integrations.
5. To analyze the operations of MNCs through real case assessment.

UNIT I

(18 hours)

Introduction to International business Environment

International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures- Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

UNIT II

(18 hours)

Theoretical Foundations of International business

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach - Dunning's Eclectic Theory of International Production

UNIT III (18 hours)**Legal framework of International Business**

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract - Legal provisions, Payment terms.

UNIT IV (18 hours)**Multi-Lateral Agreements and Institutions**

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

UNIT V (18 hours)**Multinational Companies (MNCs) and Host Countries**

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies- International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs-Case Study

Course Outcomes:

After completion of this course, student will be able to

CO1: Recall the concepts of International Business and International Business Environment

CO2: Analyze different theories of International Business

CO3: Evaluate the legal procedures involved in International Business.

CO4: Explain the different types of economic integrations.

CO5: Identify the operations of MNCs through real case assessment

Text Book:

1. Francis Cherunilam, International Business Environment, PHI Learning Pvt.Ltd.2020

Reference Books:

1. John D Daniels and Lee H Radebaugh, *International Business*, Prentice Hall, 2015.
2. Fred Luthans, Janathon P Doh, *International Management, Culture, Strategic and Behavior* McGraw Hill, 9th Edition 2018.
3. Anant K Sundaram and I Stewart Black, *International Business Environment*, Pearson, 2015.
4. Alan C. Shapiro and Peter Moles, *International Financial Management*, Wiley, 2015.
5. Subba Rao. P, *International Business*, Himalaya Publishing House, Mumbai. 5th Edition 2021.

Journal:

1. International Journal of Economic Research

E-Resources

1. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
2. <https://www.ddegjust.ac.in/studymaterial/mcom/mc-103.pdf>
3. <http://ssbnc.in/files/bcommaterial/BE.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	9	3	3	3	3	33
Total	45	15	21	15	15	15	15	141

Low – 1

Medium – 3

High – 9

**Core II - Advanced Business Statistics
(For Students Admitted from 2024-2025)**

Semester: 1**Subject Code:IMCOC121****Hours/ week: 6****Credit: 5****Course Objectives:**

1. To impart skills on the application of statistical tools and techniques in business decision-making
2. To acquaint students with testing of hypotheses to infer in research

Unit I**(18 hours)**

Correlation Analysis : Meaning - Significance – Types – Methods – Scatter Diagram – Graphic – Karl Pearson’s Co-efficient of Correlation – Concurrent Deviation – Rank Correlation Co-efficient - Partial Correlation – Partial Correlation Co-efficient – Zero Order, First Order and Second Order Co-efficient in case of Four Variables – Multiple Correlations.

Unit II**(18 hours)**

Regression Analysis: Meaning - Correlation vs. Regression – Regression Lines – Regression Equation – Co-efficient of Regression – Limitations – Multiple Regression Analysis – Normal Equation for the Least Square Regression.

Unit III**(18 Hours)**

Probability Analysis: Theorems – Conditional Probability – Baye’s Theorem – Mathematical Expectation – Binomial – Poisson and Normal Distribution.

Unit IV (18 hours)

Parametric Test: Concept of Universe, Population and Sample – Statistical Hypothesis – Procedure of Testing Hypothesis – Two Types of Errors – Tests of Significance for Attributes – Tests of Significance of Large Sample – t- test – Z -test – F- test and Analysis of Variance and Introduction to SPSS.

Unit V (18 hours)

Non - Parametric Test: Chi-square Test as a Hypothesis Testing Procedure- Goodness of Fit - Testing the Independence of Two Variables – Kruskal - Wallis Test, U Test, Sign Test and Run Test.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand and apply statistical concepts and procedures in business

CO2: Use measurement of relationship in business decision making **CO3:**

Implement probability analysis in day to day business management **CO4:**

Select and use the right choice of statistical testing mode

CO5: Administer and interpret hypothesis testing through standard error

Text Book:

1. Dr. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 46th Revised and Enlarged Edition, 2019.

Reference Books:

1. N.G.Das, *Statistical Methods*, McGraw-Hill, 1st Edition 2017.
2. Dr. S.M. Shukla, Dr. S.P. Sahai, *Statistical Methods*, Sahitya Bhawan Publications 2019.
3. Ranjeet chitale, *Statistical & Quantitative Methods*, Nirali Prakashan, 15th Edition 2018.
4. S.C.Gupta, "Fundamentals of Statistics", Himalaya Publishing House, New Delhi, 7th Edition, 2018.
5. B.N.Gupta, *Business Statistics*, SBPD Publications, Agra, 2015.

Journal:

1. International Journal of Statistics and Management System

E-Resources

1. https://www.pdfprof.com/PDF_Image.php?id=9901&t=28
2. <http://home.ubalt.edu/ntsbarsh/business-stat/math.gif>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	3	33
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	21	15	141

Low – 1

Medium – 3

High – 9

**Core III - Advanced Accountancy
(For Students Admitted from 2024-2025)**

Semester: 1

Hours/ week: 6

Subject Code:IMCOC13

Credit:5

Course Objectives:

1. To help the students to understand and apply accounting concepts in business
2. To enable students to maintain and manage accounts of a business concern independently

Unit I

(18 hours)

Introduction to Accounting: Meaning and Definition – Conventions and Postulates – Critical Review of Accounting Principles and Concepts – Accounting Standards 1 to 7 – Generally Accepted Accounting Principles – Branch and Departmental Accounts

Unit II

(18 hours)

Partnership Accounting: Accounting Problems Related to Admission – Retirement – Death of a Partner.

Unit III

(18 hours)

Reconstruction: Amalgamation of Firms – Sale to a Company – Dissolution of Firms – Piecemeal Distribution.

Unit IV

(18 hours)

Insolvency and Investment Accounting: Individual and Firms. Voyage Accounts – Investment Accounting.

Unit V

(18 hours)

Insurance Claims: Average Clause Policy – Loss of Profit Policy. Hire Purchase and Installment Purchase System.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes:

After completion of the course, student will be able to

CO1: Understand and implement accounting principles, concepts and accounting standards.

CO2: Deal with accounting treatment in admission, retirement and death of a partner.

CO3: Administer the reconstruction of the firms.

CO4: Prepare insolvency and investment accounts.

CO5: Construct insolvency, voyage, insurance, hire purchase and installment accounts.

Text Book:

1. S.P Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22nd Edition, 2019.

Reference Books:

1. M.C. Shukla & Grewal, *Advanced Accounts*, S. Chand & Sons, NewDelhi, 2012.
2. R.L.Gupta, *Advanced Accountancy*, Sultan Chand & sons, New Delhi, 16th Edition, 2018.

Journal:

1. International Journal of Economic Research

E-Resources

1. https://www.pdfprof.com/PDF_Image.php?id=9901&t=28
2. <http://home.ubalt.edu/ntsbarsh/business-stat/math.gif>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	15	15	135

Low - 1

Medium - 3

High - 9

**Core IV - Advanced Cost Accounting
(For Students Admitted from 2024-2025)**

Semester: 1

Subject Code: IMCOC141

Hours/ week: 6

Credit: 5

Course Objectives:

1. To enable the students to understand costing methods and techniques
2. To develop skills to maintain and manage costing records for effective cost control

Unit I (18 hours)

Material Cost: Classification of Materials – Techniques of Material Control – Stores Control – Inventory Control – Accounting for Material Losses – Control of Spoilage – Wastage and Scrap – Methods of Pricing.

Unit II (18 hours)

Labour Cost: Wage and Bonus System. Overhead Accounting and Control – Concept Classification – Allocation and Apportionment of Overhead – Bases of Apportionment – Reapportionment of Service Department Cost – Absorption of Overhead Cost.

Unit III (18 hours)

Methods of Costing: Meaning - Unit Costing - Batch Costing — Operating Costing – Target Costing.

Unit IV (18 hours)

Process Costing: Meaning of Process Costing –Comparison between Joint costing and Process costing- Features of Process Costing – Normal Process Loss- Abnormal Process Loss - Abnormal Gain – Equivalent Product Cost.

UNIT V (18 hours)

Reconciliation: Meaning - Reconciliation of Cost and Financial Accounts- Need - Reason for Disagreement in Profit- Methods of Reconciliation-Joint Product and By Product Costing - Integral Accounting – Activity Based Costing.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Explain material control and its techniques
CO2: Deal with allocation and apportionment of overheads
CO3: Apply different methods of costing
CO4: Analyze and control cost in process industries
CO5: Reconcile between cost and financial accounts

Text Books:

1. S. P. Jain & K.L. Narang, *Advanced Cost Accounting*, Kalyani Publishers, NewDelhi, 25th Edition 2020
2. M.Y Khan, *Cost Accounting*, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2nd Edition, 2017.

Reference Books:

1. Jawahar Lal, *Cost Accounting*, Tata McGraw-Hill Publishing Company Ltd, NewDelhi, 2015.
2. Saxena & Vashist., *Advanced Cost and Management Accounting*, Sultan Chand, NewDelhi, 2015.

E-Resources

1. <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>
2. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	15	15	135

Low – 1

Medium – 3

High - 9

DSE - I - Financial Markets & Services
(For Students Admitted from 2024-2025)

Semester: 1
Subject Code: IMCOE1A

Hours/ week: 6
Credit: 5

Course Objectives:

1. To enrich students understanding on the fundamental concepts and working of financial service institutions
2. To equip students with the knowledge and skills necessary to become employable in the financial service sector

Unit I (18 hours)

Structure of Financial System: Equilibrium in Financial Markets – Financial System and Economic Development – Concepts of Financial Development.

Unit II (18 hours)

Capital and Money Market Instrument: Call Money – Government Securities: Treasury Bills and Bonds – Commercial Paper and Certificate of Deposits – Global Depository Receipts – American Depository Receipts – Euro Bonds.

Unit III (18 hours)

Primary and Secondary Stock Market: Primary and Secondary Stock Market – New Issue Market: Features – Methods – Instruments – Trends in NIM. Secondary Market: Features and Trend – Stock Exchanges: Organization and Functions – Trading in Stock Exchange – Reading Stock Indices, SEBI Regulations for Primary and Secondary Markets. Financial Markets: Future and Challenges.

Unit IV (18 hours)

Financial Services I: Merchant Investment Banking - Functions and Securities – Guidelines of RBI and SEBI – Mutual Funds: Types and Features – Mutual Fund Operators and Operations.

Unit V (18 hours)

Financial Services II: Venture Capital - Non-Banking Financial Companies – Credit Rating Institutions – Factoring- Stock and commodity trading.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge on the functions of the financial system in reference to macro economy

CO2: Explain on current structure and regulation of the Indian financial service sector

CO3: Assess the various theoretical concepts underlying money and capital markets

CO4: Comprehend the different financial institutions and the threats exposed to

CO5: Deal with venture capital and non –banking companies

Text Books:

1. Gordon. E & Natarajan, K, *Financial Markets & and Services*, Himalaya Publishing Ltd, Mumbai, 10th Revised Edition, 2018.
2. Khan, M.Y, *Indian Financial System*, Tata McGraw-Hill, New Delhi, 11th Edition, 2019 .

Reference Books:

1. Bholey L.M, *Financial Institutions and Markets: Structure, Growth & Innovation*, Tata McGraw-Hill Education Pvt Ltd, New Delhi, 5th Edition, 2017.
2. Gurusamy S, *Financial Markets and Institutions*, Thomson Publications, 2018.

Journals:

1. International Journal of Economic Research
2. The IUP Journal of Financial Risk Management

E-Resources

1. <http://www.himpub.com/documents/Chapter1321.pdf>
2. http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVIC ES.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	15	15	135

Low – 1

Medium – 3

High - 9

**DSE- I – Management Practices
(For Students Admitted from 2024-2025)**

Semester: 1**Subject Code: IMCOE1B****Hours/ week: 6****Credit: 5****Course Objectives:**

1. To enable students understand the basic principles of management
2. To help the students gain the skills to discharge their duties and responsibilities as managers

Unit I**(18 hours)**

Management: Meaning - Definition – Functions – Management Types – Management Skills - Manager's Role and Functions -Relevant One or Two Case Studies.

Unit II (18 hours)

Management Theories: Scientific Management Theory - Systems Theory - Contingency Theory.- Theory X and Theory Y- Administrative Management Theory - Management by Objectives - Relevant One or Two Case Studies.

Unit III (18 hours)

Overview of Goals and Plans: Nature and Purpose of Planning – Types of Plan – Steps in Planning - Planning Process -Strategic and Operational Plan - Decision Making -. Relevant One or Two Case Studies.

Unit IV (18 hours)

Organizing: Definition - Nature – Basis of Departmentation – Managerial Authority – Line and Staff Relationship – Effective Organizing – Direction and Motivation - Relevant One or Two Case Studies.

Unit V (18 hours)

Controlling: Meaning - Importance of Control – Characteristics – Types – Process- Requirements for an Effective Control System - Control Tools and Techniques; PERT- CPM - Relevant One or Two Case Studies.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the role and functions of the business management

CO2: Apply the various management theories in case studies

CO3: Identify the goals and planning process in strategic management

CO4: Evaluate the organizational effectiveness

CO5: Demonstrate the importance of effective control system and its techniques

Text Book:

1. L.M. Prasad, *Principles and Practice of Management*, Sultan Chand & Company Ltd, New Delhi, 8th Edition, 2019.

Reference Books:

1. Harold Koontz, *Essentials of Management*, Tata McGraw Hill Book Publishing Company, New Delhi, 2020.
2. Sherlaker, *Business Organisation and Management*, Himalaya Publishing House, Mumbai, 2015.
3. Y.K. Bhusan, *Business Organisation and Management*, Sultan Chand & Sons, New Delhi, 2016.

Journal:

1. Journal of Management and Strategy 8M

E-Resources

1. <http://www.kfupm.edu.sa/deanships/library/Userguides/BusinessElGar.pdf>
2. <http://worldwideuniversity.org/library/bookboon/the-basics-of-business-management-vol-i.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	15	15	135

Low – 1

Medium – 3

High -6

Extra Credit- Practical Banking
(For Students Admitted from 2024-2025)

Semester: I**Subject code: IMCOX1****Course Objectives:**

1. To enrich students with the knowledge of the functioning of banks
2. To help students realize the quint essential role of banks in day-to-day life & business

Unit I

Banking System in India: Definition of banking - Types of Banks – Commercial Banks – Co-operative Banks – Regional Rural Banks – Development Banks – IDBI – NABARD – EXIM Bank – National Housing Bank – Small Industrial Development Bank of India – Foreign Banks .

Unit II

Reserve Bank of India: Functions of RBI – Credit Control Measures – Control over Management of Banks – Control over Fraudulent Practices - Functions of Commercial Banks.

Unit III

Banking Operations: Raising Funds – Fixed Deposits – Recurring Deposit Account – New Deposit Saving Schemes – NRI Deposit Schemes –Loans and Advances – Principles of Lending – Letter of Credit –Export Finance.

Unit IV

Transfer of Funds: Cheque – Features – Demand Draft – Material Alteration – Endorsement – Crossing – Marking.

Unit V

E-Banking: Definition - Banking - Channels of E-Banking - Advantages and Constrains of E-Banking. – Core Banking - Real Time Gross Settlement (RTGS).

Course Outcomes:

After completion of the course, student will be able to

CO1: Understand and explain the banking system in India

CO2: Illustrate the RBI functions and its credit control measures

CO3: Demonstrate various types of deposits and scheme of banking operations

CO4: Deal in fund transfer through cheque, demand draft, and marking

CO5: Differentiate between e-banking and traditional banking

Text Book:

1. E. Gordon & K. Natarajan, “*Banking Theory Law and Practice*”, Himalaya Publishing House, Mumbai, 2018.

Reference Books:

1. Dr.L.Natarajan, *A Text of Banking Theory, Law & Practice*, Margham, Publications, New Delhi, First Edition, 2019.
2. M.L. Tanan, *Banking Law and Practice*, Sultan Chand & Sons, New Delhi, 20thEdition,2017.

Journal:

1. The IUP Journal of Bank Management

E-Resources

1. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
2. <https://dspace.gipe.ac.in/xmlui/bitstream/handle/10973/23714/GIPE-008631-Contents.pdf?sequence=2&isAllowed=y>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	3	9	3	9	45
CO2	9	3	3	3	3	3	3	27
CO3	9	9	3	3	3	3	3	33
CO4	9	9	3	3	3	3	9	39
CO5	9	9	3	3	9	9	9	51
Total	45	39	15	15	27	21	33	195

Low – 1

Medium – 3

High - 9

Core V - Financial Accounting Software Package (Lab)
(For Students Admitted from 2024-2025)

Semester: II**Hours/ week: 6****Subject Code: IMCOC211P****Credit: 5****Course Objectives:**

1. To help the students gain the skills to use software accounting package.
2. To confidently maintain and manage accounts of a business concern.

I Accounting Features

1. Creating Company – Accounts only – Accounts with Inventory
2. Creating Group & Ledger – Single Mode – Multiple Mode
1. Creating Voucher - Purchase – Sales – Payments – Receipts – Contra
2. Passing Journals – Journal Entries under Accounts only – Accounts with Inventory Mode – Viewing Report – Trial Balance and Adjustment Entries and Viewing.
3. Bank Reconciliation Statement Preparation – Receivable and Payable Bill with Details.
4. Inventory – Creating Stock Group – Stock Categories – Stock Item - Ageing Analysis Report.

II Advanced Accounting Features

1. Budget & Credit Limit -Setting and Fixing Budget Limit - Display of Budget Variance Purpose of Credit Limit – Setting Credit Limit - Voucher Entry with Credit Limits.
2. Pay Roll - Enabling and Creation of Payroll Masters - Creating Payroll Entries - Display of Payroll Reports.

III Advanced Inventory Features

1. Job Costing - Enabling and Creating Job Costing Details in Voucher - Display Job Costing Report
2. Order Processing & Tracking System - Enabling and Creating Purchase Order - Enabling and Creating Sales Order - Track Orders with Receipt and Delivery Notes - Display Pending Orders and Bills Wise Details.
3. Reorder Level & Status - Enabling and Creating Reorder Level - Specifying Simple Reorder Levels - Specifying Advanced Reorder Level.
4. Batch Wise Details - Stock Reports with Batch Details - Batch Details in Purchase Invoices – Batch Details in Sales Invoices.
5. Material Issues – FIFO – LIFO.
6. Bill of Material - Creation of Manufacturing Journal Voucher Type - Manufacturing Journal to Record - Production - Display Transfer Analysis.

IV Technical Advancement

1. Open Database Connectivity (ODBC) - Connecting with MS Excel – Connecting with MS Word.

List of Lab exercise

1. Company creation and company alteration
2. Create ,alter and delete group in single mode
3. Create, alter and delete group in multiple mode
4. Create, alter and delete in ledger in single mode
5. Create, alter and delete in ledger multiple mode
6. Creation of receipt voucher
7. Creation of payment voucher
8. Creation of purchase voucher

9. Creation of sales voucher
10. Creation of contra voucher
11. Creation of Bank Reconciliation Statement
12. Creation of outstanding bills receivable/ payable
13. Creation of inventory info
14. Creating voucher with budget
15. Creating payroll report
16. Creating Job costing Report
17. Creating purchase order
18. Creating sales order
19. Specifying simple order level
20. Specifying advanced order level
21. Creating voucher with batch wise details in purchase invoice
22. Creating voucher
23. Creation of manufacturing journal type voucher
24. ODBC, connecting MS Excel
25. ODBC, connecting MS Word

Course Outcomes:

After completion of this course, student will be able to

CO1: Use the tally accounting software in business concern

CO2: Explain the pay roll entries and display of payroll reports

CO3: Apply the methods of costing, creation of voucher type and display transfer analysis

CO4: Connect with MS excel, MS word through technology advancement

CO5: Prepare bank reconciliation statement and receivable and payable bill with details

E- Resources

1. www.tallysolution.com
2. www.techcoo.com
3. www.zoho.com/in/books

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	9	9	9	45
CO2	9	3	3	3	9	9	9	45
CO3	9	3	3	3	9	9	9	45
CO4	9	9	9	3	9	9	9	57
CO5	9	3	3	3	9	9	9	45
Total	45	21	21	15	45	45	45	237

Low – 1

Medium – 3

High - 9

Core VI- Advanced Management Accounting (For Students Admitted from 2024-2025)

Semester: II

Subject Code:IMCOC22

Hours/ week: 6

Credit: 5

Course Objectives:

1. To understand the basic concepts of management accounting
2. To enable the learners to apply the techniques of management accounting in managerial decision making

UNIT I**(18 hours)**

Management Accounting: Scope and Objectives – Management Accounting Distinguished from Financial and Cost Accounting, Analysis and Interpretation of Financial Statements - Ratio Analysis – Analysis for Liquidity, Solvency, Activity and Profitability.

UNIT II**(18 hours)**

Cash Flow Analysis: Meaning - Managerial Uses – Limitations - Distinction between Fund Flow and Cash Flow Statements – Procedure for Preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow From Investing Activities - Cash Flow from Financing Activities – Preparation of Cash Flow Statement .

UNIT III**(18 hours)**

Marginal Costing: Cost Volume Profit Analysis – Profit Volume Ratio- Break Even Analysis- Margin of Safety - Application of Marginal Costing Techniques for Managerial Decisions - Make or Buy – Key Factor – Pricing – Shut Down of Plant – Optimal Production Mix – Adding or Discontinuing a Product.

UNIT IV**(18 hours)**

Budget and Budgetary Control: Meaning -Essentials – Classification – Fixed and Flexible Budget – Sales Budget – Production Budget – Cash Budget – Zero Base Budgeting and its Relevance in Decision Making.

UNIT V**(18 hours)**

Standard Costing: Meaning - Standard Costing and Variance Analysis for Material, Labour, Overhead and Sales– Difference between Budgetary Control and Standard Costing.

Note: The questions should be asked in the ratio of 70% problems and 30% theory.

Course Outcomes:

After completion of this course, student will be able to

CO1: Differentiate between management accounting, financial and cost accounting

CO2: Measure and monitor cash flow statement

CO3: Apply marginal costing techniques for managerial decisions

CO4: Prepare budgets and deal with budgetary control

CO5: Administer implementation of standard costing and variance analysis for material, labour, and overhead

Text Books:

1. R.S.N. Pillai & Bagavathi, *Management Accounting*, S.Chand & Company Ltd, New Delhi, 2015.
2. S.N.Maheswari, *Principles of Management Accounting*, Sulthan Chand & Sons, New Delhi, 2018

Reference Books:

1. Man Mohan & Goyal, *Principles of Management Accounting*, Sahitya Bhavan, Agra,

2016.

2. Shashi K Gupta & R k Sharma, *Management Accounting Principles & Practice*, Kalyani Publishers, 13th Edition, 2017.
3. M.Y.Khan & P.K. Jain, *Management Accounting: Text problems and cases*, McGraw Hill Education, 7th Edition, 2017.
4. S.P.Jain & K.L. Narang *Cost & Management Accounting*, Sulthan Chand & Sons, New Delhi, 2017.

E-Resources

1. [http://sdeuoc.ac.in/sites/default/files/sde_videos/mcm1c05%20\(1\)_removed%20\(1\).pdf](http://sdeuoc.ac.in/sites/default/files/sde_videos/mcm1c05%20(1)_removed%20(1).pdf)
2. <https://www.studeersnel.nl/nl/document/erasmus-universiteit-rotterdam/advanced-management-accounting/advanced-management-accounting-lecture-notes-lectures-lecture-notes-lectures-1-2-4/415210>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO								
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	9	9	39
CO3	9	3	9	3	9	9	9	51
CO4	9	9	9	3	3	3	9	45
CO5	9	9	3	3	9	9	9	51
Total	45	27	27	15	27	33	39	213

Low – 1

Medium – 3

High - 9

Core VII - Organizational Behaviour (For Students Admitted from 2024-2025)

Semester: II

Subject Code: IMCOC23

Hours/ week: 6

Credit: 5

Course Objectives:

1. To understand the basic concepts of organisational behaviour
2. To tackle behavioural issues for the smooth functioning of the organization

Unit I

(18 hours)

Introduction to Organisational Behaviour: Definition and Nature – OB Models – Disciplines Contributing to OB - Dimensions of OB – Individual, Group and Organisational System.

Unit II

(18 hours)

Individual Behaviour: Meaning - Perception - Process – Personality – Meaning and Determinants – Attitudes – Meaning – Formation – Changing Attitudes.

Unit III

(18 hours)

Learning: Meaning – Classical Conditioning – Operant Conditioning and Social Learning Theory

— Motivation – Concept and Significance – Maslow, Herzberg, McGregor’s Theory of X and Y, Vroom, Porter and Lawler Theories.

Unit IV (18 hours)

Group Dynamics: Stages in Group Formation – Types of Groups – Group Norms – Group Cohesiveness – Group Decision Making – Leadership – Concept – Quality of Effective Leadership – Leadership Style.

Unit V (18 hours)

Organisational Change: Meaning – Major Forces of Change – Types of Change – Resistance to Change – Kurt Lewin Theory – Developing Support for Change – Organisational Development – Meaning and Techniques – Organisational Culture – Determinants of Culture.

Course Outcomes:

After completion of this course, student will be able to

CO1: Justify the importance of human behaviour for a healthy working atmosphere

CO2: Individual and group behaviour, which influence organisational climate

CO3: Evaluate different motivational theories and apply motivational strategies in the organisational set up

CO4: Suggest appropriate leadership styles for organizations

CO5: Assess the elements of group dynamics and their impact in the organisation

Text Books:

1. S.S. Khanka, *Organisational Behaviour Text and Cases*, S Chand Ltd, New Delhi 2021.
2. K. Aswathappa, *Organizational Behaviour*, Himalaya Publishing House, New Delhi, 2019.

Reference Books:

1. Robins and vohra, *Organizational Behaviour*, Pearson India, 18th Edition New Delhi, 2018.
2. Luthans, *Organizational Behaviour*, Tata Mc Graw Hill Company Ltd, 12th Edition, New Delhi, 2015.
3. Keith Davis, *Organizational Behaviour*, Tata Mc Graw Hill Company Ltd, 5th Edition, New Delhi, 2017.

Journal:

1. Journal of Organizations and Human Behavior

E-Resources

1. https://www.iare.ac.in/sites/default/files/IARE_MOB_Lecture%20Notes_0.pdf
2. <https://www.bdu.ac.in/cde/docs/ebooks/mba/I/P16MBA5%20%20ORGANIZATION%20BEHAVIOUR.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	9	3	9	9	45

CO2	9	9	3	9	3	9	9	51
CO3	9	9	9	3	3	9	9	51
CO4	9	9	3	3	3	3	9	39
CO5	9	9	3	3	3	9	9	45
Total	45	39	21	27	15	39	45	231

Low – 1

Medium – 3

High – 9

**Core VIII – Advanced Business Research Methods
(For Students Admitted from 2024-2025)**

Semester: II

Hours/ week: 6

Subject Code:IMCOC241

Credit: 5

Course Objectives:

1. To understand the fundamentals of research
2. To construct theoretical design and formulate hypotheses
3. To evaluate the data collection techniques
4. To perform parametric and non-parametric tests
5. To enhance report writing skills and develop ethical conduct in research

Unit I**(18 hours)**

Introduction to Research: Meaning – Purpose – Types of Research – Applied, Analytical, Descriptive, Exploratory, Experimental, Pure and Historical Research – Qualitative and Quantitative

Research - Steps in Research – Identification, Selection and Formulation of Research Problem – Research Design – Formulation of Hypothesis.

Unit II**(18 hours)**

Methods of Research: Survey Method – Case Study – Sampling Techniques – Types of Sampling – Probability and Non-Probability Sampling Methods– Steps in Sampling – Sampling and Non-Sampling Errors – Sample Size.

Unit III**(18 hours)**

Collection of Data: Meaning of Primary and Secondary Data – Sources of Primary Data – Methods of Collecting Primary Data – Questionnaire Method – Interview Method – Observation Method – Construction of Questionnaire – Construction of Schedule – Scaling Techniques – Need for Scaling – Problems of Scaling – Kinds of Scaling.

Unit IV**(18 hours)**

Processing of Data: Editing – Coding – Classification – Tabulation - Analysis and Interpretation
Research Ethics: Application –Excel-E-Library on the survey

Unit V**(18 hours)**

Report Writing: Types of Report – Style of Reporting – Contents of Report – Format of Thesis

– Steps in Drafting Reports – Use of Diagrams – Use of Library and Internet in Research-SPSS Package and application oriented tools.

Course Outcomes:

After completion of this course, student will be able to

CO1: Recall the research concepts and recognise the research problem

CO2: Formulate research hypothesis and determine the sample size

CO3: Select appropriate method for data collection

CO4: Make inferences based on statistical tests

CO5: Draft a research report avoiding plagiarism

Text Book:

1. **Krishnaswami O.R.Ranganatham.M**, “*Methodology of Research in Social Sciences*”, Himalaya Publishing House, 3rd October, 2016

Reference Books:

1. C.R. Kothari, “Research methodology - Methods and techniques”, New Age International Publishers, Chennai, 4th Edition, 2019

2. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).

3. Sashi K.Guptha and Parneet Rangi, (2018) “Research Methodology”, Kalyani Publisher, Ludhiana.

4. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.

Journal:

1. Indian Journal of Marketing Management and Research

E-Resources

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf

2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>

3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf

4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	3	3	3	9	39
CO2	9	3	9	3	9	9	9	51
CO3	9	3	9	3	9	9	9	51
CO4	9	3	9	3	9	9	9	51
CO5	9	9	9	3	9	9	9	57
Total	45	27	39	15	39	39	45	249

Low – 1

Medium – 3

High - 9

DSE - II - Global Marketing

(For Students Admitted from 2024-2025)

Semester: II
Subject Code:IMCOE2A

Hours/ week: 6
Credit: 5

Course Objectives:

1. To understand the major issues related to global marketing
2. To develop skills in searching and analyzing trends in global markets to make use of the opportunities

Unit I (18 hours)

Global Marketing: Meaning - Nature and Scope – Global Marketing Vs. Domestic Marketing – Barriers to Global Marketing – Global Marketing Environment – Approaches to Global Marketing - Ethno, Poly, Regio and Geo Central Approach

Unit II (18 hours)

Global Marketing Economic Environment: Global GDP and Trade Growth - Balance of Payment – Meaning, Components of BOP - Types of Disequilibrium – Methods of Correction of Disequilibrium - Foreign Exchange Market – Exchange Rate and Exchange Management.

Unit III (18 hours)

Global Market Entry Decisions: Licensing/ Franchising – Exporting - Contract Manufacturing - Management Contracting - Joint Venture - Counter Trade - Merger and Acquisition - Strategic Alliances – Turnkey - Merits and Demerits of Global Entry Strategies - Export Promotion – Production and Marketing Assistance - EOU, EPZ and SEZ.

Unit IV (18 hours)

Economic Integration and Trade Blocks: Facets of Economic Integration – Regional Economic Co-operation – European Union – Functions – NAFTA: Objectives and Functions – ASEAN – AFTA - Objectives – LAIA – Objectives – SAARC – Objectives – Functions – APEC - Gulf Co-operation Council (GCC).

Unit V (18 hours)

International Institutions: Role of IMF, World Bank, IFC in Global Economy and Market – Objectives – UNCTAD – Functions – WTO – Objectives – Principles – Functions.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Apply the various approaches in global marketing
CO2: Demonstrate the types of disequilibrium in global marketing
CO3: Deal with global market entry issues
CO4: Explain the functions of economic integration and trade blocks in global environment
CO5: Evaluate and design sustainable marketing and business strategies in global environments

Text Books:

1. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing, 21st Edition 2019. (I, II & III Unit).
2. Subba Rao. P, *International Business*, Himalaya Publishing House, Mumbai, 5th Revised and Enlarged Edition, 2021. (Unit IV & V Unit).

Reference Book:

1. R. L. Varshney & B. Bhattacharya, *International Marketing Management – An Indian Perspective*, Sulthan Chand & Son, New Delhi, 25th Revised Edition, 2015.

Journals:

1. Indian Journal of Marketing Management and Research
2. Indian Journal of Marketing

E-Resources

1. https://en.wikipedia.org/wiki/Global_marketing
2. https://www.ikbooks.com/home/samplechapter?filename=183_Sample-Chapter.pdf
3. <https://core.ac.uk/download/pdf/32226407.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	9	3	9	9	9	57
CO2	9	3	3	3	9	9	9	45
CO3	9	9	3	3	9	9	9	51
CO4	9	9	3	3	9	9	9	51
CO5	9	9	3	3	9	9	9	51
Total	45	39	21	15	45	45	45	255

Low – 1

Medium – 3

High – 9

**Extra Credit - Insurance and Risk Management
(For Students Admitted from 2024-2025)**

Semester: II**Subject Code:IMCOX2****Credit: 2****Course Objectives:**

1. To make the students understand risk factors and its impact in business
2. To make them aware of risk management techniques to run business

Unit I

Risk: Meaning - Risk & Risk Management process – Risk Identification, Evaluation, Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Risks in our Society – Insurance and Risk.

Unit II

Commercial Liability Insurance: Meaning - Commercial Risk Management Applications

– Property – Liability – Commercial Property Insurance, Different policies and

contracts – Business Liability and Risk Management – Workers compensation and Risk Financing.

Unit III

Insurance Coverage: Meaning - Property and Liability Insurance Coverage – Personal Risk Management Applications – Property – Liability – Risk Managements for Auto Owners – Risk Management for Home Owners.

Unit IV

Risk Management Applications: Meaning - Loss of Life – Loss of Health – Retirement Planning and annuities – Employee Benefits – Financial and Estate Planning.

Unit V

Risk Management Environment: Industry – Functions and Organisation of Insurers – Government Regulation of Insurance Sector – IRA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation-Financial Analysis – Bank Assurance – Foreign Insurers in India.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Identify the various types of risks and explain the risk management techniques **CO2:** Explain commercial risk management applications, policies, and business liability **CO3:** Deal with various risks management possibilities **CO4:** Suggest suitable risk management techniques for retirement planning and annuities **CO5:** Design and develop risk management techniques for government and non- government sectors

Text Books

1. Rejda, George E., *Principles of Risk Management and Insurance*, Addison Wesley, Longman, 12th Edition, 2013.
2. M.N. Mishra, *Insurance: Principles and Practice*, S. Chand Publishing, New Delhi, 2008

Reference Books:

1. P.K.Gupta., *Insurance and Risk Management*, Himalaya Publishing House, 2011.
2. Ashutosh Kumar Shukla, *Insurance Management*, Pearl Books, 2014.
3. K. R. Reddy, *Risk Management*, Tamil Nadu Book House, 2003
4. M .C.Namara, *Principles of Risk Management and Insurance*, Addison, Wesley.

Journals:

1. The IUP Journal of Financial Risk Management
2. Indian Journal of Marketing

E-Resources

1. https://college.cengage.com/business/phk/business/9e/assets/students/appendices/phk9_olappendix_b_c.pdf
2. <http://www.himpub.com/documents/Chapter1906.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	9	3	3	9	9	51
CO2	9	9	9	3	3	9	9	51
CO3	9	9	9	3	3	9	9	51
CO4	9	9	9	9	9	9	9	63
CO5	9	9	9	3	3	9	9	51
Total	45	45	45	21	21	45	45	267

Low – 1 Medium – 3 High – 9

**Core IX –Advanced Corporate Accounting
(For Students Admitted from 2024-2025)**

Semester: III
Subject Code: IMCOC311

Hours/ week: 6
Credit: 5

Course Objectives:

- 1.To understand the accounting treatment for issue of shares
- 2.To determine profits for fire and marine insurance
- 3.To prepare consolidated financial statements
- 4.To account for price level changes
- 5.To adopt financial reporting standards

Unit I (18 hours)

Issue of Shares and Debentures: Redemption of Preference Shares and Debentures – Profit Prior to Incorporation – Preparation of Final Accounts of Companies under Revised Accounting Standards.

UNIT II (18 hours)

Reconstruction of Companies: Amalgamation - Absorption – Alteration of Share Capital Liquidation of Companies.

UNIT III (18 Hours)

Banking and Insurance Companies: Accounts of Banking - Accounts of Insurance Companies- Actuarial science and risk management – Preparation of Balance Sheet and Disposal of Surplus – Final Accounts of General Insurance Companies

UNIT IV (18 Hours)

Accounts of Holding Companies: Calculation of Capital profit, Revenue profit – Goodwill/Cost of Control – Minority Interest – Revaluation of Assets and Liabilities – Elimination of Common Transactions – Unrealised Profit – Issue of Bonus Shares – Treatment of Dividend – Preparation of Consolidated Profit and Loss Account and Balance Sheet .

UNIT V (18 Hours)

Electricity Companies: Accounting including Double Accounts - Replacement of an

asset and Disposal of Surplus. - Human Resource Accounting – Inflation Accounting- Need & Methods.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
CO2: Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3: Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.
CO4: Assess contemporary accounting methods
CO5: Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

Text Books:

1. S.P.Jain & K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, Mumbai, 18th Edition, 2018.

Reference Book:

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

E-Resources

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	3	33
CO2	9	3	3	3	3	9	3	33
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	9	3	33
CO5	9	3	3	3	3	9	3	33
Total	45	15	15	15	15	39	15	159

Low – 1 Medium – 3 High - 9

Core X -Direct Taxes
(For Students Admitted from 2024-2025)

Semester: III**Hours/ week: 6****Subject Code:IMCOC32****Credit: 5****Course Objectives:**

1. To enable the students understand the concepts and provisions of Income Tax
2. To equip the students competent enough to assess the income tax of individuals and firms

Unit I**(18 hours)**

Income Tax Act 1961: Definitions – Basis of Charge – Residential Status – Exempted Incomes.

Unit II**(18 hours)**

Taxable Income: Computation of Taxable Income under the Head Salaries – House Property.

Unit III**(18 hours)**

Computation of Taxable Income: Computation of Taxable Income under the head Profits and Gains of Business or Profession – Capital Gains – Other Sources.

Unit IV**(18 hours)**

Clubbing of Income: Set off and Carry Forward of Losses – Deductions from Gross Total Income.

Unit V**(18 hours)**

Assessment: Assessment of Individual – Assessment of Companies.

Course Outcomes:

Completion of this course, student will be able to

CO1: Explain the basic concepts of direct taxes and tax exemptions

CO2: Compute the taxable income under heads of salaries and house property

CO3: Assess the taxable income under heads profits and gains of business or profession

CO4: Apply the set off and carry forward of losses and deductions

CO5: Deal with the income assessment of individual and companies

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Text Book:

1. Mehrotra H.C. & Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2021.

Reference Books:

1. Dr. Vinod K. Singhania, *Direct Taxes Law & Practices*, Tan Prints India Pvt. Ltd, Relevant Assessment Year Edition, New Delhi, 2021 .
2. Lal.B.B and Vashisht.N, *Direct Taxes Practices & Planning*, Pearson, Revised Edition. Publications, Relevant Assessment Year Edition, New Delhi, 2021 .

E-Resources

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	9	3	33
CO4	9	3	3	3	3	9	3	33
CO5	9	3	3	3	3	9	3	33
Total	45	15	15	15	15	33	15	153

Low – 1

Medium – 3

High – 9

**Core XI -Investment Management
(For Students Admitted from 2024-2025)**

Semester: III
Subject Code:IMCOC331

Hours/ week: 6
Credit: 5

Course Objectives:

1. To provide a wide knowledge to students in the field of investment
2. To equip them to compute and suggest on efficient portfolio

Unit I (18 hours)

Introduction to Investment Management: Investment – Meaning – Features and Objectives – Types of Investments – Direct and Indirect Investing – Investment Decision Process – Approaches to Investment Decision Making – Qualities for Successful Investing –
– Speculation – Gambling – Features of Gambling –Emerging Investment Environment.

Unit II (18 hours)

Security Analysis: Meaning -Risk and Return Measures and Analysis – Systematic and Unsystematic Risk – Interpretation of Beta Value – Approaches to Security Analysis: Fundamental and Technical -Random Walk Analysis.

Unit III (18 hours)

Valuation: Meaning -Time Value of Money -Valuation Models of Equity, Preference, Convertible and Debt Securities.

Unit IV (18 hours)

Portfolio Management: Meaning -Return and Risk in the Context of Portfolio – Portfolio Theory – Harry Markowitz Model – Sharpe Portfolio Model – Lending and Borrowing Portfolios
– Construction and Selection of Optimum Portfolio.

Unit V (18 hours)

Capital Asset Pricing Model (CAPM): Meaning - Assumptions of CAPM – Security

Market Line – Capital Market Line – CAPM and Valuation of Investments – Reward to Risk Ratio – Alpha Factor – Limitations of CAPM – Portfolio Evaluation – Measures of Portfolio Performance.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain clarity in the basic concepts of investments and strategies to be followed

CO2: Compute the risk and return analysis of securities

CO3: Analyze and evaluate relevant securities for investment

CO4: Evaluate portfolio performance

CO5: Measure the portfolio performance under CAPM

Text Book:

1. Punithavathi Pandian, *Security Analysis and Portfolio Management*, Vikas Publication, New Delhi, 2nd Edition, 2017. .

Reference Books:

1. Prasanna Chandra , *Investment Management and Portfolio Management*, MCGraw-Hill 6th Edition, 2021.
2. Preeti Singh , *Investment Management*, Himalaya Publishing House, Mumbai, 20th Edition, 2019.
3. Donald E. Fischer & Ronald J. Jordan, *Investment Analysis & Portfolio Management*, Pearson Education, Seventh Edition 2018.

Journals:

1. The IUP Journal of Financial Risk Management
2. Global Journal of Finance and Management

E-Resources

1. [https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20(2).pdf)
2. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_15-04-44_Investment%20Management\(20MCO22C2\)%20\(1\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_15-04-44_Investment%20Management(20MCO22C2)%20(1).pdf)
3. https://www.bcci.bg/projects/latvia/pdf/8_IAPM_final.pdf

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	9	3	3	9	9	45
CO2	9	3	9	3	3	9	9	45
CO3	9	3	9	3	3	9	9	45
CO4	9	3	9	3	3	9	9	45
CO5	9	3	9	3	3	9	3	39
Total	45	15	45	15	15	45	39	219

Low – 1

Medium – 3

High – 9

**Core XII -Human Resource Management
(For Students Admitted from 2024-2025)**

Semester: III

Hours/ week: 6

Subject Code:IMCOC34

Credit: 5

Course Objectives:

1. To enable students to understand the concepts and impact of efficient HRM in organisations
2. To help the students focus, analyse and resolve HR issues for the smooth functioning of the organisations

Unit I

(18 hours)

Human Resource Management: Need for Human Resource Management – Human Resource Planning – Responsibility for Human Resource Planning – Process of Human Resource Planning

– Job Analysis Content – Job Description – Job Specification – Job Design – Job Evaluation.

Unit II

(18 hours)

Recruitment: Recruitment and Selection Process – Recruitment Sources – Techniques of Recruitment – Essentials of Selection Procedure- Steps in Selection Procedure - Psychological Test – Nature – Purpose – Classification – Development of a Test Programme – Interviews – Placement

Unit III

(18 hours)

Employees Training: Training, Development and Training Policy – Steps in Training Programme – Support Materials for Training – Training Period – Training for Different Employees – Training Techniques.

Unit IV

(18 hours)

Motivation: Human Needs – Maslow's Rank Order of Hierarchy of Needs – Changing Nature of Human Needs – Motivation – Types – Steps – Management Techniques to Increase Motivation – Mc Celland's Achievement Theory of Motivation Maslow, Herzberg, Vroom, Porter and Lawler Theories.

Unit V

(18 hours)

Performance Appraisal: Purpose – Importance – Traditional and Modern Methods of Appraisal – Management by Objectives (MBO) Approach.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the basic concepts of human resource

CO2: Demonstrate recruitment procedure

CO3: Deal with different training techniques for different employees

CO4: Administer different types of management techniques and theories to improve motivation

CO5: Differentiate between traditional and modern methods in performance appraisal

Text Book:

1. K.Aswathappa, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, Mumbai, 2017.

Reference Books:

1. Dinkar Pagre, *Principles of Management*, Sultan Chand & Sons, 2018.
2. Subha Rao P, *Human Resource Management*, Himalaya Publishing House, New Delhi.2018.

Journal:

1. Journal of Strategic Human Resource Management

E-Resources

1. <https://www.sscasc.in/wp-content/uploads/downloads/BBM/Human-Resource-Management.pdf>
2. https://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	9	3	3	3	9	45
CO2	9	9	9	3	3	3	3	39
CO3	9	9	9	9	3	9	9	57
CO4	9	9	9	9	3	9	9	57
CO5	9	3	9	3	3	3	3	33
Total	45	39	45	27	15	27	33	231

Low – 1

Medium – 3

High – 9

**DSE -III-Entrepreneurship Development
(For Students Admitted from 2024-2025)**

Semester: III**Hours/ week: 6****Subject Code:IMCOE3B****Credit: 5****Course Objectives:**

1. To understand the role and importance of entrepreneurs in the economic development of anation
2. To equip the students understand the entrepreneurial process for the successful businessventures

Unit I**(18 hours)**

Introduction to Entrepreneur: Definition- Characteristics – Functions – Entrepreneurs – Characteristics – Types of Entrepreneurs – Factors – Competencies – Innovation: Need and Sources- Relevant One or Two Case Studies.

Unit II**(18 hours)**

Entrepreneurship Development Programme: Historical Background - Importance – Objectives – Process – Phases – Institution – Problems – Relevant One or Two case studies.

Unit III (18 hours)

Institutional Support to Entrepreneur: Small Scale Industries Board – Small Industries Development Organization – Small Industries Service Institute – National Small Industries Corporation – National Productivity Council – Khadi and Village Industries Commission.-MSME- Startup -Relevant One or Two Case Studies

Unit IV (18 hours)

Women Entrepreneurs: Concept – Factors – Types – Support and Assistance – Problems –Remedial Measures. –Role of Women Self Help Groups -- Relevant One or Two Case Studies.

Unit V (18 hours)

Project: Project Identification – Classification – Project Life Cycle – Project Report – Contents – Importance – Project Appraisal – Market Feasibility Analysis – Technical Feasibility Analysis – Financial Feasibility Analysis – Economic Feasibility Analysis – Managerial – Social – BreakEven Analysis - Relevant One or Two Case Studies.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain different types of entrepreneurs and their characteristics

CO2: Plan to overcome the problems in starting a new venture

CO3: Educate and encourage the institutional support to entrepreneur in India

CO4: Evaluate and support institutional support to entrepreneurs with special focus towomen

CO5: Develop the project identification and project report preparation skills

Text Books:

1. E. Gordon & K. Natarajan, *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 5th Edition, 2015.
2. Charantimath Poornima .M, *Developmentand Small Business Enterprises*, PearsonEducation, 2018.

Reference Books:

1. Peter F Drucker, *Innovation & Entrepreneurship – Principles and Practices*, Abingdon:Routledge 2015.
2. Vasant Desai, *Entrepreneurial Development*, Himalaya Publishing House, Mumbai,2019.

Journal:

1. Indian Journal of Small Business and Entrepreneurship

E-Resources

- 1 .<https://www.ddegjust.ac.in/studymaterial/mba/cp-401.pdf>
- 2.<https://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27

CO2	9	3	3	3	3	9	3	33
CO3	9	3	3	3	3	9	3	33
CO4	9	3	3	3	3	9	3	33
CO5	9	3	9	3	3	9	3	39
Total	45	15	21	15	15	39	15	165

Low – 1

Medium – 3

High - 9

Core XIII - Financial Management
(For Students Admitted from 2024-2025)

Semester: IV
Subject Code:IMCOC411

Hours/ week: 6
Credit: 5

Course Objectives:

1. To enable the students to gain knowledge in fund mobilization and management of business organization
2. To impart skills for optimum utilization of funds in organisation

Unit I**(18 hours)**

Introduction to Financial Management: Meaning - Nature, Scope and Objectives – Finance Functions –Profit Maximization vs. Wealth Maximization - Role and Responsibilities of a Financial Manager/Corporate Financial Officer- International financial management.

Unit II**(18 hours)**

Capital structure : Cost of Capital Structure– Importance and concepts Capital Structure - Capital Structure Theories: Capital Structure Theories – Net Income Approach – Net Operating Income Approach- Modigliani and Miller Approach – Traditional Approach-Determining capitalstructure in practice.

Unit III**(18 hours)**

Capital Budgeting: Basic Concepts of Capital Budgeting –Importance of Capital Budgeting – Principles and Techniques –Pay Back Period -NPV, IRR –Npv and IRR comparison-ARRMethods – Project Selection under Capital Rationing-Risk analysis in Capital Budgeting.

Unit IV**(18 hours)**

Working Capital Management: Concept – Need and Influencing Factors – Estimation ofWorking Capital - Inventories and Receivables Management – Management of Cash.

Unit V**(18 hours)**

Dividend Decisions: Dividend Policy – Dividend Theories – Policies Regarding RetainedEarnings.

Course Outcomes:

After completion of this course, student will be able to

CO1: Specify the role and responsibilities of a financial manager/corporate financial officer

CO2: Understand the importance and concepts of cost of capital

Structure.

CO3: Apply the techniques of capital budgeting in financial decision making.

CO4: Evaluate and estimate the working capital management

CO5: Discuss about dividend theory and policies regarding retained earnings

Text Books:

1. B.S. Raman, *Financial Management*, New United Publishers, Mangalore, 2018.

2.M.Y. Khan & P.K. Jain, *Financial Management*, Tata MC Graw Hill Publishing Co., Ltd,NewDelhi, 2018.

Reference Books:

1. Prasanna Chandra, *Financial Management*, Tata MC Graw Hill Publishing Co., Ltd, NewDelhi, 10th Edition , 2019.

2. I.M.Pandey, *Financial Management*, Vikas Publishing House, New Delhi, 25th Edition, 2020

3. Khan M.Y. and Jain, P.K. *Financial Management*.New Delhi: Tata McGraw Hill.

4. R.K. Sharma & Shashi Gupta, *Financial Management*, Sultan Chand & Sons, NewDelhi,2020.

5. S N Maheshwari, *Financial Management Principles & Practice*, Sultan Chand & Sons,NewDelhi.2019.

Journals:

1. The IUP Journal of Financial Risk Management

2. Global Journal of Finance and Management

E-Resources

1.<http://web.gjuonline.ac.in/distance/book/bcom/BCOM%20205%20Financial%20Management.pdf>

2. www.accountingstudyguide.com

3. www.managementparadise.com

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	3	3	3	3	33
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	9	33
CO4	9	3	3	3	3	9	9	39
CO5	9	3	3	3	3	9	3	33
Total	45	21	15	15	15	27	27	165

Low – 1

Medium – 3

High – 9

Core XIV-Indirect Taxation
(For Students Admitted from 2024-2025)

Semester: IV**Hours/ week: 6****Subject Code:IMCOC421****Credit: 5****Course Objectives:**

1. To acquaint the students with the basic principles, provisions and practice of income tax
2. To understand the different tax mechanisms under indirect tax and Goods and Services Tax

Unit I**(18 hours)**

Indirect Taxes: Special Features – Objectives – Structure – Types of Taxes – Progressive Taxation-Regressive Taxation- Degressive Taxation- Canons of Taxation – Contribution to Government Revenues-Taxation Under Constitution – Advantages – Limitations.

Unit II**(18 hours)**

GST: New Initiatives by the Central Government for Central Legislation - Meaning and Benefits of GST-Salient Features of Dual GST Taxes Subsumed under CGST Act 2017- GST Council- Administration-Proper Officers- Supply of Goods or Services or both under CGST/SGST.

Unit III**(18 hours)**

Levy and Collection of CGST/SGST- Composition Scheme – Exemptions - Time and Valuation of Taxable Supply - Input Tax- Input Service Distributor - Registration under GST- Migration - Tax Invoice, Credit and Debit Notes - Accounts and Record keeping- Rate of Tax for Different Products.

Unit IV**(18 hours)**

Integrated GST Act 2017: Special Features- Admin- Levy and Collection of IGST- Supply of Goods under Interstate Trade or Commerce – Exemptions- Apportionment of Tax-Application of Provisions of CGST

Unit V**(18 hours)**

Central Sales Tax Act 1956: Constitutional Background – Levy and Collection of Tax – Sales and Deemed Sales – Interstate Sales and Intra-State Sales – Sales or Purchases in the Course of Import and Export – Registration – Rate of Tax and Taxable Turnover- E Filing

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain various provisions of indirect taxes

CO2: Deal with all aspects of supply of goods or services under CGST/ SGST

CO3: Examine time and valuation taxable supply and levy and collection of CGST

CO4: Administer supply of goods under interstate trade or commerce

CO5: Discuss about valuation of goods and clearance of imported goods

Text Books:

1. Balachandran.V, *Indirect Taxation*, Sultan Chand & Sons, New Delhi, 2019.
2. Balachandran.V, *Indirect Taxation Goods and Services Tax and Customs Law*, Sultan Chand & Sons, New Delhi, 2019

Reference Books:

1. Dr.Jaya Vasudevan Suseela , *Indirect Taxes*, Eastern Book Company, New Delhi.
2. Vinodh. K. Singhanian, *Direct taxes Law and Practice*, Taxman's Publication, New Delhi.
3. Dr.Awdhesh Singh, *GST Made Simple*, Centax Publications, 2017.

Journal:

1. Indian Journal of Finance

E-Resources

1. https://drive.google.com/file/d/1_1u7_N8zobtFBKFzVo3e8pumlhA0Waf/view
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper11- New.pdf
3. <https://www.icsi.edu/media/webmodules/Reading%20Material%20Indirect%20Tax.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	3	9	3	9	45
CO2	9	9	3	3	9	9	9	51
CO3	9	9	3	3	3	9	9	45
CO4	9	3	3	3	3	9	3	33
CO5	9	9	9	3	3	9	3	45
Total	45	39	21	15	27	39	33	219

Low – 1

Medium – 3

High - 9

Core –XV-Project

Semester: IV

Subject Code: IMCOC43PW

Hours/ week: 16

Credit: 5

Course Objectives:

1. To identify and discuss the complex issues inherent in selection of research problem
2. To engage in systematic discovery and critical review of appropriate informant sources

Course Outcomes:

After completion of the course, student will be able to

- CO1:** Learn on their own, reflect on their learning and take appropriate actions to improve it
CO2: Acquire the skills to communicate effectively and to present ideas clearly and coherently
CO3: Develop plans with relevant people to achieve the project's goals
CO4: Estimate the cost of human and physical resources required and manages to obtain the necessary resources
CO5: Develop stronger inclination towards flexibility and fearlessness in their approach to problem solving

Guidelines for Project Submission:

- Students will be guided by the research supervisor who is the department of faculty of the commerce.
- Viva-voce will be conducted and project will be evaluated by an external examiner.

	Low – 1			Medium – 3			High – 9		
Course Outcomes	Programme Outcomes								
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total	
CO1	9	3	9	3	9	3	3	39	
CO2	9	9	9	3	9	3	3	45	
CO3	9	3	9	3	9	3	3	39	
CO4	9	3	9	3	9	3	3	39	
CO5	9	3	9	3	9	9	3	45	
Total	45	21	45	15	45	21	15	207	

Low – 1

Medium – 3

High – 9

EXTRA CREDIT - TOTAL QUALITY MANAGEMENT
(For Students Admitted from 2024-2025)

Semester: IV

Subject Code: IMCOX4

Credits: 2

Course Objectives:

- 1.To understand the process of ensuring Total quality management in organisations.
- 2.To help the students understand the significance of TQ in this competitive world.

UNIT I

Quality Control: Introduction to Quality Control - Quality and Cost Considerations -Statistics and its Applications in Quality Control

UNIT II

Sampling: Sampling Inspection in Engineering Manufacture- Statistical Quality Control by the Use of Control Charts- Methods of Inspection and Quality Appraisal – Reliability Engineering – Value Engineering and Value Analysis

UNIT III

Theory of Sampling: Theory of sampling Inspection - Standard Tolerance – Defect Diagnosis and Prevention

UNIT IV

Quality Improvement: Recent Technique for Quality Improvement - Zero Defect – Quality Motivation Techniques - Quality Management System and Total Quality Control

UNIT V

ISO Model : Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles –ISO 14000 - Environmental Management System and Total Quality Control

Text Books

1. Srinivasa Gupta and Valarmathy, “ Total Quality Management ”Vijay Nicole Imprints, Second Edition, Chennai. 2009.
2. Jain, “Quality Control and Total Quality Management”, Tata McGraw Hill, New Delhi, 2001

References

1. Kumar.S., “Total Quality Management”, Laxmi Publications Pvt Limited, New Delhi 2006.
2. Hakes, Chris (editor), “Total Quality Management: The Key to Business Success”, Chapman and Hall, New York.:
3. L.Suganthi& Anand A. Samuel, “Total Quality Management”, PHI Learning Pvt Ltd, New Delhi, 9 th Edition, 2012.

Course Outcomes

- CO1: Understand the concept of Total Quality Management
 CO2: Understand the method of inspection and quality appraisal
 CO3: Acquire knowledge in the theory of sampling
 CO4: Acquaint with the Quality management system
 CO5: Acquaint with the implementation of 9000 series.

M.Sc.IT
DSE III - Human Resource Management
(For Students Admitted from 2024-2025)

Semester: III**Hours/ week: 6****Subject Code: HMITE3A****Credit: 5****Course Objectives:**

1. To enable students to understand the concepts and impact of efficient HRM in organisations
2. To help the students focus, analyse and resolve HR issues for the smooth functioning of the organisations

Unit I**(18 hours)**

Human Resource Management: Definition - Need for Human Resource Management – Human Resource Planning – Responsibility for Human Resource Planning – Process of Human Resource Planning – Job Analysis Content – Job Description – Job Specification – Job Design – Job Evaluation- Relevant One or Two Case Studies.

Unit II**(18 hours)**

Recruitment: Meaning -Recruitment and Selection Process – Recruitment Sources – Techniques of Recruitment – Essentials of Selection Procedure- Steps in Selection Procedure - Psychological Test – Nature – Purpose – Classification – Development of a Test Programme – Interviews – Placement. – Relevant One or Two Case Studies.

Unit III**(18 hours)**

Leadership: Definition-Importance–Leadership Styles-Leadership Theories: Trait Theory.- Contingency Theory-Situational Theory.- Behavioral Theory- Relevant One or Two Case Studies.

Unit IV**(18 hours)**

Motivation: Meaning - Human Needs – Maslow's Rank Order of Hierarchy of Needs – Changing Nature of Human Needs – Motivation – Types – Steps – Management Techniques to Increase Motivation – McClelland's Achievement Theory of Motivation Maslow, Herzberg, Vroom, Porter and Lawler Theories- Relevant One or Two Case Studies.

Unit V**(18 hours)**

Performance Appraisal: Purpose – Importance – Traditional and Modern Methods of Appraisal – Management by Objectives (MBO) Approach - Relevant One or Two Case

Studies.

Course Outcomes:

After completion of the course, student will be able to

CO1: Explain the basic concepts of human resource management

CO2: Execute the methods and procedures for recruitment, selection, training & placements

CO3: Examine the ability to motivate and appraise performance

CO4: Analyse the skills to solve HR issues

CO5: Evaluate the effective management of human resources in an organisation

Text Books:

1. Aswathappa, K. Sadhna Das, *Human Resource Management Text and Cases*, Himalaya Publishing House, Mumbai, 2021
2. C.B Mamoria, S.V Gankar, *Human Resource Management*, Himalaya Publishing House, Mumbai, 2015

Reference Books:

1. Subha Rao P, *Essentials of Human Resource Management and Industrial Relations (Text, Cases & Games)*, Himayala Publishing House, Mumbai, 6th Edition, 2015.
2. Aswathappa, K. *Human Resource Management Text and Cases*, Himalaya Publishing House, Mumbai, 2017.

Journal:

1. Journal of Strategic Human Resource Management.

E-Resources

1. <https://www.sscasc.in/wp-content/uploads/downloads/BBM/Human-Resource-Management.pdf>
2. https://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	9	9	3	3	3	45
CO2	9	9	9	9	3	9	3	51
CO3	9	9	3	9	3	3	3	39
CO4	9	9	3	9	3	9	9	51
CO5	9	9	9	9	3	9	3	51
Total	45	45	33	45	15	33	21	237

Low – 1

Medium – 3

High – 9

PG & RESEARCH DEPARTMENT OF COMMERCE
B.COM
 (Three Year Regular Programme)
 (For Students Admitted from 2024-2025)

Programme Specific Outcomes:

Upon the completion of the programme, under graduates will be able to gain

PSO1: Disciplinary Knowledge: In the concepts of commerce and its application.

PSO2: Effective Communication Skills: To lead the group and organisation in the attainment of overall objective.

PSO3: Critical Thinking: To identify, understand, analyse and assess the business problems and to suggest solutions.

PSO4: Moral, Ethical Awareness/Reasoning: To run the business with Corporate Social Responsibility.

PSO5: Professional Skills: To be placed in ever changing challenging situations.

PSO6: Entrepreneurial Skills: To explore, innovate, plan, execute, start and run business as job providers.

PSO7: Life Long Learning Skills: To be self-directed for independent thinking and action to take on day to day problems.

PREAMBLE

The Board of Studies of Commerce revamped the curriculum with the following changes in the courses.

- In Semester III, Digital Marketing content has been revised.
- In Semester IV, Business Mathematics content has been revised.
- In Semester IV, Extra Credit Course Business Environment content has been revised.

PROGRAMME STRUCTURE

Programme Code: UCO

Sem	Subject Code	Part	Course	Subject Title	Hou rs/ We ek	Credit	CIA	ESE	Total Marks
	IBLT111/ IBLA111/ /IBLH111	I	Language I	Tamil I/ Basic Arabic I /Hindi I	5	3	25	75	100
	IBLEI12/ IBLEII12	II	Language II	English I a (or) b	5	3	25	75	100
	IBCO11/ /IBCO21	III	Core I	Financial Accounting -1	6	5	25	75	100

I				• Integrated Course- Financial Accounting					
	IBCOC12	III	Core II	Principles of Management	5	4	25	75	100
	IBCOA13	III	AECC I	Business Economics	5	4	25	75	100
	IBCOS14P/	IV	SEC I	PC Package (Lab)	2	2	-	50	50
				Library/Browsing	1	-	-	-	-
				Remedial/Games	1	-	-	-	-
	Total				30	21	125	425	550
II	IBLT21/ IBLA211 /IBLH211	I	Language I	Tamil II / Basic Arabic II /Hindi II	5	3	25	75	100
	IBLEI22/ IBLEII22	II	Language II	English II a (or) b	5	3	25	75	100
	IBCOC21/	III	Core III	Financial Accounting -II	6	5	25	75	100
	IBCOC22	III	Core IV	Marketing	4	4	25	75	100
	IBCOA23/	III	AECC II	Business Statistics	5	4	25	75	100
	IBCOS24	IV	SEC II	Logical Reasoning	2	2	-	50	50
	IBES2	IV	GIC I	Environmental Science	2	2	-	50	50
				Remedial/Games	1	-	-	-	-
	IBCOX21/ IBCOX20/		Extra Credit	Business Communication /Online Course*	-	2	-	100	100
	Total				30	23+2	125	475 + 100	600+ 100
IBLT31/ IBLA31/ IBLH311	I	Language I	Tamil III / Basic Arabic III Hindi III	5	3	25	75	100	
IBLEIB32/ IBLEIIA32	II	Language II	English III a (or)b	5	3	25	75	100	
IBCOC31/	III	Core V	Cost Accounting	4	4	25	75	100	

III	IBCOC32/	III	Core VI	Partnership Accounting	4	4	25	75	100
	IBCOA33/	III	AECC I	E-Commerce	4	4	25	75	100
	IBCOS342	IV	SEC III	Digital Marketing	2	2	-	50	50
		IV	OEC		2	2	-	50	50
	IBHR3	IV	GIC II	Human Rights	2	2	-	50	50
	IBXTN3	V	Extension	NSS/CSS	2	2	100	-	100
	IBCOX3/ IBCOX30/		Extra Credit	International Marketing/ Online Course*	-	2	-	100	100
	Total				30	26+2	225	525 + 10 0	750 + 10 0
IV	IBLT41/ IBLA41/ IBLH411	I	Language I	Tamil IV / Basic Arabic IV Hindi IV	5	3	25	75	100
	IBLEI42/ IBLEII42	II	Language II	English IV a (or)b	5	3	25	75	100
	IBCOC41P/	III	Core VII	Banking Law and Practice • Internship/ Online Internship	5	4	25	75	100
	IBCOC42/	III	Core VIII	Financial Markets & Services	4	4	25	75	100
	IBCOA432	III	AECC II	Business Mathematics	5	4	25	75	100
	IBCOS44/	IV	SEC IV	Business Research Methods	2	2	-	50	50
	IBLVE4	IV	GIC III	Life Skills and Value Education	2	2	-	50	50
		IV	OEC		2	2	-	50	50
	IBCOX41		Extra Credit	Business Environment*	-	2	-	100	100
		Total				30	24+2	125	525 + 100
	IBCOC51P/	III	Core IX	Accounting Package for Business(Tally Prime)	6	5	25	75	100

			<ul style="list-style-type: none"> Integrate d Course – Front Accounti ng (Tally) 						
V	IBCOC52/	III	Core X	Income Tax Theory, Law & Practice – I	6	5	25	75	100
	IBCOC53/	III	Core XI	Corporate Accounting	6	5	25	75	100
	IBCOE5A/ IBCOE5B		DSE I	Commercial Law/ Corporate Law	4	4	25	75	100
	IBCOE5C/ IBCOE5D	III	DSE II	Management Accounting / Corporate Finance	4	4	25	75	100
	IBCOS54	IV	SEC V	Corporate Compliance Management	2	2	-	50	50
	IBWE5	IV	GIC IV	Women Entrepreneurship	2	2	-	50	50
	IBESX5/ IBCOX50		Extra Credit	Employability Skills/ Online Course*	-	2	100	-	100
Total					30	27+2	125+100	475	600+100
VI	IBCOC61/	III	Core XII	Accounting for Public Utility	6	5	25	75	100
	IBCOC62/	III	Core XIII	Income Tax Theory, Law & Practice II	6	5	25	75	100
	IBCOC631 PW/	III	Core XIV	Project	6	4	25	75	100
	IBCOC64/	III	Core XV	Practical Auditing	5	4	25	75	100
	IBCOE6/ IBCOE6B	III	DSE III	Human Resource Management/ Services Marketing	4	4	25	75	100

IBCOS65	V	SEC VI	Principles and Practices of Insurance	2	2	-	50	50
			Library / Browsing	1	-	-	-	-
IBCOX6/ IBCOX6 O		Extra Credit	Total Quality Management/ Online Course*	-	2	-	100	100
Total				30	24+2	125	425 +100	550+ 100
GRAND TOTAL				180	145+ 10	850 +100	2850 + 400	3700 + 500

* For Online certification credit alone will be assigned on submission of certificate obtained through appearing for Online Examination from SWAYAM, EDX, Spoken Tutorial, NPTEL or Coursera.

Note:

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

DSE – Discipline Specific Elective

OEC – Open Elective Course

GIC – General Interest Course

**Core I– Financial Accounting-I
(For Students Admitted from 2024-2025)**

Semester: I

Hours/Week: 6/6/6

Subject Code: IBCOC11/IBCCC11/IBPAC11

Credit: 5/5/5

Course Objectives:

1. To explain the basic concepts of accounting and apply skills to help analyze and solve business problems and to take advantage of business opportunities
2. To describe and explain the principles and social responsibilities of accountants in ensuring the integrity of financial information

Unit I

(18 hours)

Introduction to Accounting: Accounting Principles – Conventions – Concepts as per Accounting Standards 1 to 5-Double Entry System: Rules – Scope – Limitations – Journal – Ledger – Trial Balance

Unit II

(18 hours)

Subsidiary Books and Bank Reconciliation Statement: Benefits – Basic Documents – Preparation of individual subsidiary Books – Purchase Book – Sales Book – Purchase Return Book – Sales Return Book – Cash Book – Simple Cash Book Only.

Bank Reconciliation Statement: Need – Difference – Methods – Proforma – Bank

Balanceto be shown in Balance Sheet – Adjustment in Cash Book

Unit III (18 hours)

Depreciation Accounting: Basic Factors – Provision for Depreciation – Methods: Straight Line – Written Down Value – Annuity Method- Change in Method.

Unit IV (18 hours)

Final Accounts: Introduction – Trading Account – Profit and Loss Account – Balance Sheet– Preparation of Income and Financial Statements of Sole Trading Concerns with Adjustments – Provision for Bad Debts – Outstanding Expenses & Incomes - Prepaid Expenses & Incomes

Unit V (18 hours)

Investment Accounts and Voyage Account: Nature – Types of Securities – Purchase and Sale of Investment cum Interest – Ex-Interest – Investment in Equity Shares – Accounting Treatment of Investments.

Voyage Account: Introduction – Treatment of Special Items – Incomplete Voyage – Voyagein Progress

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in accounting principles and concepts

CO2: Understand single entry system and convert it into double entry system

CO3: Analyze, measure and modify rectification of errors

CO4: Illustrate depreciation accounting with its factors, provision and methods

CO5: Prepare final accounts

Text Book:

1. T.S.Reddy & Dr.A.Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021

Reference Books:

1.R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2016.

2. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22nd Edition, 2019.

3.M.C. Shukla, *Advanced Accounts*, S Chand & Co Ltd, New Delhi, 19th Edition, 2017

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journals:

1. Indian Journal of Finance.

2. Finance India.

Course Outcomes	Programme Outcomes							
	PO1	PO 2	PO 3	PO4	PO5	PO 6	PO 7	Total
CO 1	9	1	3	9	9	9	3	43
CO 2	9	1	9	3	1	3	3	29
CO 3	9	3	9	3	1	9	9	43
CO 4	9	1	9	9	9	9	9	55

CO 5	9	1	9	3	1	9	9	41
Total	45	7	39	27	21	39	33	211

Low – 1

Medium – 3

High – 9

Core II - Principles of Management
(For Students Admitted from 2024-2025)

Semester: I**Subject Code: IBCOC12/ IBBAC12/IBPAC12****Hours/ week: 5****Credit: 4****Course Objectives:**

1. To understand the principles of management
2. To apply the principles of management in day to day business

Unit I**(15 hours)**

Introduction to Management: Importance – Characteristics –Contributions of Taylor, Fayol and Peter Drucker- Functions of Management- Management as an Art and Science – Management as a Profession – Approaches to Management –Role of Manager – Elements of System Approach – Evaluation of System Approach-Trends and Challenges of Management in Global Scenario.

Unit II**(15 hours)**

Planning & Decision Making: Characteristics –Importance –Purpose of Planning-Steps in Planning – Kinds of Planning – Types of Plans – Advantages and Limitations of Planning-Concept of MBE. Decision Making: Characteristics of Decision Making - Elements of Decision Making-Process of Decision Making –Decision Making Techniques-Forecasting- SWOC Analysis.

Unit III**(15 hours)**

Organising: Principles of Organising – Types of Organisation - Line and Staff Organisation, Functional, Project and Matrix Organisation-Methods of Matrix Organisation- Span of Management – Delegation and Decentralization-Advantages and Disadvantages-Distinction between Delegation and Decentralization.

Unit IV**(15 hours)**

Staffing: Objectives – Methods - Meaning and Sources of Recruitment-Internal & External– Selection – Selection Procedure – Training –Importance –Objectives of Training- Need for Training – On the Job Training-Off the Job Training.

Unit V**(15 hours)**

Directing & Controlling: Principles of Directing – Characteristics of a Good Order – Importance of Directing-Characteristics of Direction. **Controlling** - Characteristics – Types – Requirements for an Effective ControlSystem-Controlling Techniques.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Acquire adequate knowledge on the global environment in which business operates

CO 2: Understand the evolution of management thinking

CO 3: Analyze the theories of motivation, leadership and communication

CO 4: Examine valuable insights into the working of business organizations

CO 5: Develop managerial skills required for the contemporary management practice

Text Books:

1. L.M.Prasad, *Principles of Management*, Sultan Chand & Company Ltd, New Delhi, 2019.
2. Harold Koontz, *Essentials of Management: An International, Innovation and Leadership Perspective*, 10th Edition, 2015.

References Books:

1. Dr.S.C.Saxena, *Principles of Management*, Sahitya Bhawan Publications, Agra, 2019.
2. Dingar Pagare, *Principles of Management*, Sultan Chand & Sons, 6th Edition, 2018.
3. Stephen, *Principles of Management*, Pearson Publication, New Delhi, 14th Edition, 2019.

Journals:

1. Indian Journal of Management
2. Indian Journal of Commerce and Management Studies

E-Resources:

1. https://en.wikiversity.org/wiki/Principles_of_Management
2. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ahLCajOqz6/GWFCSpr/XYg==>
3. https://assets.openstax.org/oscmsprodcms/media/documents/Principles_ofManagement-OP_mGBMvoU.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	1	3	9	3	3	29
CO2	9	3	1	3	1	3	3	23
CO3	9	9	3	9	9	3	3	45
CO4	9	3	3	1	3	3	3	25
CO5	9	3	1	3	3	3	9	31
Total	45	19	9	19	25	15	21	153

Low -1

Medium - 3

High -9

AECC I– Business Economics
(For Students Admitted from 2024-2025)

Semester: I

Subject Code: IBCOA13/IBBAA13/IBPAA13

Hours/ week: 5

Credit: 4

Course Objectives:

1. To understand the basic concepts of business economics
2. To enable better insight into better decision making in business

Unit I

(15 hours)

Introduction to Business Economics: Nature and Scope of Business Economics -Types of Business Decisions- Objectives of Business Economics –Difference between Economics and Business Economics–Importance of Business Economics-Role and Responsibilities of

Business Economist.

Unit II (15 hours)

Consumption Analysis: Law of Diminishing Marginal Utility-Concept of Consumer Surplus - Characteristics–Types - Law of Demand - Exceptions - Demand Determinants – Demand Distinctions– Elasticity of Demand– Types – Measurement – Factors - Importance - Demand Forecasting: Meaning – Factors – Importance – Methods of Forecasting.

Unit III (15 hours)

Production, Cost and Revenue Analysis: Production: Factors of Production- Production Function - Scale of Production- Economies of Scale - Cost: Types of Costs - Cost Concepts - Cost–output relationship-Cost Function - Cost Curves - Revenue: Revenue Concepts - Revenue Curves.

Unit IV (15 hours)

Market and Profit Analysis: Perfect Competition - Imperfect Competition – Monopoly - Monopolistic Competition – Oligopoly. Profit: Functions of Profit - Concept of Normal Profit- Gross Profit- Normal Profit- Abnormal Profit - Sales Maximization Principle – Relationship between investment and profit.

Unit V (15 hours)

Macro-Economic Analysis: National Income- Definition-Concepts- Measurement and its Difficulties - Monetary Policy- Fiscal Policy-Economic Reforms: Liberalization, Privatization and Globalization Inflation: Meaning- Types –Causes & Remedies. Business Cycle: Phases-Measures to overcome.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the significance of the basic concepts of business economics

CO 2: Identify the significance of demand, supply, equilibrium and their determinants

CO 3: Analyse the production function, cost and revenue analysis

CO 4: Evaluate the performance of different markets

CO 5: Develop skills to make economic analysis at macro level

Text Books:

1. D.N.Dwivedi, *Managerial Economics*, Vikas Publishing House, 9th Edition, 2021.
2. S.K.Agarwal, *Business Economics*, S.Chand & Sons, 1st Edition, 2018.

Reference Books:

1. Maheswari, Maheshwari & Sinha, *Business Economics*, SBPD Publishing House, New Delhi, 2nd Edition, 2021.
2. H.L.Ahuja, *Macroeconomics Theory and Policy*, S.Chand & Sons, New Delhi, 20th Edition 2019.
3. Dr.S.Sankaran, *Business Economics*, Margham Publishers, Chennai, 2016.
4. K.Rajagopalchar, *Business Economics*, Atlantic Publishers, 2020.

Journals:

1. International Review of Applied Economic Research
2. International Journal of Economic Research

E-Resources:

1. <https://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
2. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
3. https://en.wikipedia.org/wiki/Managerial_economics

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	1	1	21
CO2	9	1	9	1	3	3	1	27
CO3	9	1	3	3	3	1	3	23
CO4	9	1	9	3	9	3	3	37
CO5	9	3	9	3	3	9	9	45
Total	45	7	33	13	21	17	17	153

Low -1

Medium - 3

High -9

SEC I – P C Package Lab

(For Students Admitted from 2024-2025)

Semester: I**Hours/week: 2/2/2/2****Subject Code: IBCOS14P/IBCCS15P/ IBPAS14P / IBBAS14P****Credit: 2/2/2/2****Course Objectives:**

1. To explain the basic concepts of windows operating systems
2. To emphasize the students to practically demonstrate the windows operating system

Word Processor**(6 hours)**

1. Document creation, text manipulation with scientific notation
2. Table creation with formatting & conversion
3. Mail merge and letter preparation
4. Drawing flow chart - auto shapes
5. Alignment setup and hyperlink

Electronic Spreadsheet**(6 hours)**

1. Spread sheet chart
2. Formula editor - functions
3. Sorting data, filter

Professional Presentation**(6 hours)**

1. Slides creation (blank and presentation templates)
2. Changing slide design and layout
3. Setting animation effects

Database Management Tool**(6 hours)**

1. Table creation
2. Queries(total, average)

Personal Information Management**(6 hours)**

1. Set up an E-mail
2. Google form Creation
3. Google slide
4. Google Sheet
5. Google Meet

Note: Questions for the external examination will be based on the concepts learnt.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire practical knowledge in word processor

CO2: Demonstrate the concepts of electronic spreadsheet management for business

CO3: Use professional presentation for business purpose

CO4: Explain database management tool

CO5: Develop personal information management system

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO 3	PO 4	PO5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	9	3	3	3	3	33
CO 3	9	3	3	3	9	3	3	33
CO 4	9	3	3	3	9	3	9	39
CO 5	9	9	9	3	9	3	9	51
Total	45	21	27	15	33	15	27	183

Low – 1

Medium – 3

High – 9

Core III – Financial Accounting-II

(For Students Admitted from 2024-2025)

Semester: II**Hours/week: 6/5/6****Subject Code: IBCOC21/IBCCC21/IBPAC21****Credit: 5/5/5****Course Outcomes:**

1. To understand the key concepts of consignment, joint venture, accounts of non-trading concerns, hire purchase, installment and royalty accounts
2. To make the students exposed to various financial transactions and its current applications

Unit I**(18 hours)****Consignment Accounts:** Normal Loss – Abnormal Loss – Calculation of Unsold Stock**Unit II****(18 hours)****Joint Venture Accounts:** Introduction – Methods When Separate Set of Books are Maintained / not

Unit III (18 hours)
Accounts of Non-Trading Concerns: Accounts of Non-Trading Concerns including Professionals – Preparation of Receipts and Payments Account – Income and Expenditure Account and Balance Sheet

Unit IV (18hours)
Hire Purchase and Installment Accounts: Definition – Features – Accounting Treatment – Calculation of Interest – Calculation of Cash Price.
Installment Accounts: Installment Purchase System – Accounting Treatment (Simple Problems Only).

Unit V (18 hours)
Royalty Accounts: Meaning – Nature – Terminology – Accounting Treatment – Sub Lease.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in consignment accounts and its key concepts

CO2: Explain joint venture accounts with its methods

CO3: Construct accounts of non-trading concerns

CO4: Deal with the hire purchase and installment accounts

CO5: Prepare royalty accounts

Text Book:

1. T.S.Reddy & Dr.A.Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021

Reference Books:

1.R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2016.

2. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22nd Edition, 2019.

3.M.C. Shukla, *Advanced Accounts*, S Chand & Co Ltd, New Delhi, 19th Edition, 2017

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journals:

1. Indian Journal of Finance.
2. Finance India.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	9	9	3	9	9	9	57
CO 2	9	3	3	3	3	9	3	33
CO 3	9	3	3	3	1	3	3	25
CO 4	9	3	3	3	1	3	3	25
CO 5	9	3	3	3	3	3	3	27
Total	45	21	21	15	17	27	21	167

Low – 1

Medium – 3

High – 9

Core IV – Marketing
(For Students Admitted from 2024-2025)

Semester: II
Subject Code: IBCOC22

Hours/week: 4
Credit: 4

Course Objectives:

1. To explain the basic elements in developing marketing strategy
2. To understand the tools, techniques and factors involved in marketing

Unit I **(12 hours)**

Introduction to Marketing: Definition – Nature – Scope –Importance of Marketing
Concept – Marketing Functions – Classification – Approaches to the Study of Marketing-
Innovation in Marketing- De Marketing- Re Marketing- Over Marketing- AI Marketing

Unit II **(12 hours)**

Product Planning and Development: Development of a New Product – Product Line
–Product Mix – Product Life Cycle-Product Failure –Branding-Labeling-Packaging

Unit III **(12 hours)**

Pricing: Pricing Objectives – Price Determination –Factors - Kinds of Pricing

Unit IV **(12 hours)**

Marketing Promotion: Advertisement: Meaning and Importance – Advantages and
Criticisms – Advertisement Copy – Advertisement Media - Sales Promotion Tools and
Techniques- Advertisement and Publicity

Unit V **(12 hours)**

Channels of Distribution: Definition – Channel Objectives – Functions – Physical
Distribution and Channels of Distribution – Kinds of Channel Members – Factors
Considered in Selection of Channels – Importance of Channel Distribution – Channel
Option

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Discuss the basic concepts of Marketing
CO2: Explain the new product planning & development
CO3: Indicate the objectives, factors and kinds of Pricing
CO4: Create marketing promotion through advertisement in order to promote sales
CO5: Choose the correct distribution channel for marketing a product

Text Book:

1. Dr. N. Rajan Nair, *Marketing*, Sultan Chand & Sons, New Delhi , 2018.

Reference Books:

1. David Jobber, Fiona Ellis-Chadwick, *Principles and Practice of Marketing*, McGraw-Hill's, 9th Edition, 2019.
2. Philip Kotler, *Principles of Marketing*, Pearson Education, 17th Edition, 2018.

Journals:

1. Indian Journal of Marketing.
2. Indian Journal of Marketing Management and Research

E- Resources:

1. <https://www.gktoday.in/topic/nature-and-scope-of-marketing/>
2. <https://businessjargons.com/pricing-in-marketing.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	9	3	33
CO 2	9	3	9	3	3	9	3	39
CO 3	9	3	3	3	3	9	9	39
CO 4	9	9	3	3	9	3	3	39
CO 5	9	9	9	3	3	9	9	51
Total	45	27	27	15	21	39	27	201

Low – 1
Medium – 3
High – 9

AECC II – Business Statistics
(For Students Admitted from 2024-2025)

Semester: II/ III**Subject Code: IBCOA23/IBCCC22/ IBPAA23/IBHOA34****Hours/week: 5/4/5/5****Credit: 4/4/4/4S****Course Objectives:**

1. To provide a strong foundations in the principles of statistics
2. To explain statistical techniques and tools for business applications

Unit I**(15 hours)**

Introduction to Statistics: Meaning – Definition – Importance – Functions – Limitations – Classification – Tabulation – Diagrams – Graphic Representation

Unit II**(15 hours)**

Measures of Central Tendency: Mean – Median – Mode – Combined Mean – Weighted Mean – Harmonic and Geometric Mean

Unit III**(15 hours)**

Measures of Dispersion and Variability: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation

Unit IV**(15 hours)**

Correlation and Regression Analysis: Correlation: Types – Methods – Karl Pearson's Coefficient of Correlation – Spearman Rank Correlation. Regression Analysis: Simple Regression – Equations – Deviation taken from Arithmetic Mean – Deviation taken from Assumed Mean – Correlation vs Regression

Unit V**(15 hours)**

Analysis of Time Series: Utility of Time Series Analysis – Components of Time Series – Measurement of Trend – Method of Semi Averages, Moving Averages and Least Squares – Index Number – Classification – Methods of Constructing Index Number – Un weighted Index-Weighted Index – Consumer Price Index

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain Knowledge in statistical tools with its concepts

CO2: Explain the central tendency

CO3: Apply the measures of dispersion and variability

CO4: Make Use of the techniques of investigating the relationship between two quantitative variables

CO5: Work and Interpret on analysis of time series

Text Book:

1. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 46th Edition, 2021.

Reference Books:

1. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi, 7th Edition, 2018.

2. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1st Edition, 2015.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. International Journal of Statistics and Management System.

Course Outcomes	Programme Outcomes							Total	
	PO1	PO2	PO 3	PO 4	PO5	PO 6	PO 7		
CO 1	9	1	3	3	3	3	3	25	
CO 2	9	1	3	3	9	3	3	31	
CO 3	9	1	3	3	3	3	3	25	
CO 4	9	1	9	3	9	9	3	43	
CO 5	9	1	9	3	9	9	3	43	
Total	45	5	27	15	33	27	15	167	
	Low – 1		Medium – 3			High – 9			

SEC II - Logical Reasoning
(For Students Admitted from 2024-2025)

Semester: II

Subject Code: IBCOS24 / IBPAS24

Hours/week: 2

Credit: 2

Course Objectives:

1. To gain the core skills associated with critical thinking 2.To differentiate between deductive and inductive reasoning

Unit I (6 hours)**Number Series:**

Series Completions: Type I:

Number Series: Case I (Problems) Coding and Decoding:

Type I: Letter Coding Case (i)

Case (ii)

Type II: Direct Letter Coding Type III: Number/Symbol Coding Case (i)

Case (ii)

Unit II (6 hours)**Odd Man Out:**

Odd Man Out and Series (Problems) Blood Relations

Type I: Deciphering Jumbled up Descriptions Type II: Puzzle Relation

Type III: Coded Relation

Unit III (6 hours)**Direction Test:**

Direction Sense Test (Problems)

Unit IV (6 hours)**Sitting Arrangement:**

Sitting Arrangement (Problems)

Unit V (6 hours)**Syllogism:**

Rules of Syllogism and Problems

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain critical thinking in academic and non-academic pursuits**CO2:** Discriminate the basic elements of arguments**CO3:** Analyze a basic working knowledge of propositional and predicate logic**CO4:** Examine logical relations among statements and analyse logically complex statements**CO5:** Calculate the substance and meaning of mathematical problems and solutions**Text Books:**

1. Agarwal, R. S, *A Modern Approach to Verbal and Non-Verbal Reasoning*, S.Chand & Company Pvt. Ltd, New Delhi, 2018.
2. Agarwal, R. S, *Quantitative Aptitude for Competitive Examinations*, S.Chand & Company Limited, New Delhi, 2018.

Reference Books:

1. Nishit K. Sinha, *Logical Reasoning and Data Interpretation for CAT*, Pearson Education, 7th Edition, 2020.
2. Arun Sharma, *How to Prepare For LOGICAL REASONING For CAT*, McGraw Hill Education (India) Private Limited, 6th Edition, 2021.

Journal:

1. International Journal of Computer Theory and Engineering.

E -Resources:

1. <https://www.indiabix.com/logical-reasoning/questions-and-answers/>
2. <https://www.sawaal.com/aptitude-reasoning-questions-and-answers.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	9	3	9	3	3	39
CO 2	9	3	3	9	3	3	3	33
CO 3	9	3	3	3	9	3	9	39
CO 4	9	9	3	9	3	3	3	39
CO 5	9	3	3	9	3	3	9	39
Total	45	21	21	33	27	15	27	189

Low – 1

Medium – 3

High – 9

Extra Credit – Business Communication
(For Students Admitted from 2024-2025)

Semester: II /II/II/II/II**Subject Code: IBCOX21/IBCCX2/ IBPAX21/IBHOX21/IBFTX21 Credit: 2/2/2/2/2****Course Objectives:**

1. To learn the basic concepts in business communication
2. To understand the various communication methods and theoretical framework required to run a business

Unit I

Introduction to Communication: Communication in Business – Types of Communication-Barriers to Communication – Principles of Effective Communication – Grammatical Standards in Communication – Factors for Selection of Means of Communication- Negotiation Skills-Listening Skills- Meeting - Video Conferencing - Tele Conferencing

Unit II

Types of Letters: Application for Job Positions – Trade Letters – Enquiries, Offers –Resume Preparation

Unit III

Quotations: Orders – Conformation – Execution – Cancellation of an Order, Complaints and Adjustments – Letters of Collection – Modern Methods of Communication

Unit IV

Banking Correspondence: Elements – Types – Letters of Banking Correspondence

Unit V

Report Writing & E-Mail Etiquettes: Types, Structure and Methods of Drafting Reports for Individuals and Committees – Annual Reports of Businesses. Concept of Email Etiquettes – Types of Email – Forms of Email.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge on communication

CO2: Identify the theoretical framework for writing business letters

CO3: Prepare quotations, letters and modern methods for communication

CO4: Deal with banking correspondence

CO5: Draft report for business

Text Book:

1. R.C.Bhatia, *Modern Commercial Correspondence & Office Management*, Sterling Publishers Pvt. Limited, 19th May, 2015.

Reference Books:

1. Ramesh Pattan Chetty, *Business Communication*, R.Chand & Co, 1st January, 2019.

2. R.C.Sharma, Krishna Mohan & Virendra Singh Nirban, *Business Correspondence*, McGraw Hill Publications, 15th July, 2020.

E- Resources:

1. www.yourarticlelibrary.com
2. www.businessnewsdaily.com

Course Outcomes	Programme outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	9	3	3	39
CO 4	9	3	3	3	3	3	9	33
CO 5	9	9	9	3	9	3	9	51
Total	45	27	21	15	27	15	27	177

Low – 1

Medium – 3

High – 9

Core V – Cost Accounting

(For Students Admitted from 2024-2025)

Semester: III/III/III

Hours/week: 4/4/4

Subject Code: IBCOC31 /IBPAC31 /IBBAC31

Credit: 4 /4/4

Course Objectives:

1. To understand the basic concepts of costing
2. To solve problems relevant to cost accounting systems using costing techniques in business

Unit I

(12 hours)

Introduction to Cost Accounting: Meaning – Objectives – Advantages – Limitations – Cost Accounting Vs Financial Accounting – Analysis and Classification of Cost – Preparation of Cost Sheet

Unit II

(12 hours)

Material: Material Control – Meaning – Objectives – Techniques of Material Control –

Purchase Control – Stores Control – Methods Of Valuing Material Issues – FIFO – LIFO – Simple and Weighted Average Cost Methods

Unit III (12 hours)

Labour: Labour Turnover – Labour Cost – Idle Time – Meaning – Causes – Treatment – Over Time – Meaning – Causes – Treatment – Systems of Wage Payment – Time Wage System – Piece Rate System – Premium and Bonus Plan

Unit IV (12 hours)

Overhead: Meaning – Classification of Overhead Cost – Allocation and Apportionment of Overhead Expenses – Bases of Apportionment – Method of Re-Apportionment – Absorption of Overhead

Unit V (12 hours)

Contract and Process Costing: Contract Costing Features – Recording of Cost of Contract-Work Certified – Work Uncertified – Recording of Value and Profit on Contract – Escalation Clause – Process Costing: Features of Process Costing – Normal Process Loss – Abnormal Process Loss and Abnormal Gain

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic concepts of Cost Accounting

CO2: Explain the material and purchase control with its techniques and methods

CO3: Compute labour cost and turnover, idle time, over time with price rate system and premium & bonus plan

CO4: Deal with allocation and absorption of overheads

CO5: Prepare contract and process accounts

Text Book:

1. S.P. Jain & K.L. Narang, *Cost Accounting*, Kalyani Publishers, New Delhi, 25th Edition, 2020.

Reference Books:

1. M.N. Arora, *Cost Accounting*, Vikas Publishing House, New Delhi, 2018.

2. Prof. M.L. Agarwal & Dr. K.L. Gupta, *Cost Accounting*, Sahitya Bhawan Publications, 1st January, 2021

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. Journal of Commerce and Accounting Research.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	9	3	3	3	3	33
CO 4	9	3	3	3	3	9	3	33
CO 5	9	9	9	3	3	9	9	51

Total	45	21	27	15	15	27	21	171
	Low – 1		Medium – 3			High – 9		

Core VI – Partnership Accounting
(For Students Admitted from 2024-2025)

Semester: III/III
SubjectCode: IBCOC32/IBCCC32

Hours/week: 4/4
Credit: 4/4

Course Objectives:

1. To understand the accounting treatments of a partnership firm
2. To prepare & maintain the accounts of firms

Unit I (12 hours)

Partnership Accounts: General Principles – Profit and Loss Appropriation Account – CapitalAccounts of Partners – Fixed and Fluctuating – Final Accounts of Firm

Unit II (12 hours)

Admission of a Partner: Treatment of Goodwill – Revaluation of Assets and Liabilities – Accumulated Profit, Losses and Reserves

Unit III (12 hours)

Retirement of a Partner: Transfer of Balances due to Retired Partner – Settlement of RetiringPartner – Purchase of Retiring Partner’s Share – Share of Profit by Retired Partner and Situation Necessitating the Value of Assets and Liabilities not to be altered. (Simple Problemsonly)

Unit IV (12 hours)

Death of a Partner: Settlement of Amount due to Legal Representative – Life InsurancePolicy – Surrender Value – Premium Paid as Asset and Reserve

Unit V (12 hours)

Amalgamation of Partnership Firms: Dissolution of Partnership Firm – Sale to a Company – Insolvency of Partners – Garner Vs Murray Decision

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in partnership accounting principles and procedures

CO2: Explain treatment of goodwill with accumulated profit & losses and reserves

CO3: Explain the accounting treatment at the time of partners retirement

CO4: Deal with the settlement of Life Insurance policies

CO5: Prepare the partnership accounts for amalgamation

Text Book:

1. T.S.Reddy & Dr.A.Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021

Reference Books:

- 1.R. L. Gupta & Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & sons,2018.
- 2.Dr. M.Arulanandam & Prof K.S. Raman *Advanced Accountancy*, Himalaya PublishingHouse, Mumbai, Revised Edition, 1st August, 2016.
3. S.P. Jain, K.L. Narang, Simmi Agrawal, Monika Sehgal, *Advanced Accountancy*, KalyaniPublishers, 2021.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. Journal of Commerce and Accounting Research.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	1	3	3	23
CO 3	9	1	3	3	1	9	3	29
CO 4	9	1	3	3	1	3	3	23
CO 5	9	1	3	3	1	3	3	23
Total	45	5	15	15	7	21	15	123

Low – 1
Medium – 3
High – 9

AECC III – E-Commerce
(For Students Admitted from 2023-24)

Semester: III/ III

Subject Code: IBCOA33/IBCCC31

Hours/week: 4 /4

Credit: 4/4

Course Objectives:

1. To analyze the impact of E-commerce in business models and strategy
2. To equip students with organizational, managerial and technical foundation for e-businessoperations

Unit I**(12 hours)**

Introduction to E-Commerce: Meaning- Advantages- Disadvantages- Ecommerce with 5 C Model- Commerce- Collaboration- Communication- Connection- Computation- M-Commerce- E-Procurement- E-Government- E-Administration- Technical and Economic Challenges

Unit II**(12 hours)**

Structure of E-Commerce: Stakeholders-Fundamentals of sales process-Primary process
– Secondary process- Technological Elements – Basic Technologies-Middleware-Platforms

Unit III**(12 hours)**

B2C Business: Buying via Internet- Buying Process- The Pricing Challenge –Pricing

Strategies- Reasons for Price Dispersion- Delivery Challenge- Delivering Real Goods- Delivering Real Goods- Payment Challenge- Assessment of Payment-Methods- Payment Procedures-Cyber Money

Unit IV (12 hours)

B2C Business and CRM: Meaning of CRM- Types of CRM process- B2C Software System-Procurement Platform- Strategic of CRM- Operational CRM- CRM Value Chain

Unit V (12 hours)

B2B Business: Meaning of B2B- Difference between B2B and B2C –Supply Chain Management-Supplier-Relationship Management-Market Place-Impact of E-Commerce

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in E-Commerce

CO2: Explain E-Commerce and its components

CO3: Explain the process of E-Commerce in performing business functions

CO4: Describe the procurement and supply chain

CO5: Deal with various payment methods

Text Book:

1.Martin Kutz, *Introduction to E-Commerce Combining Business and Information Technology*, 1st Edition, 2016.

2.Kenneth C.Laudon, Carol Guercio Traver, *E-Commerce 2018*, Published by Pearson 14th Edition, 2019.

Reference Books:

1. Colin Combe, *Introduction to E-Business: Management Strategy*, 1st, Edition, 2012.
2. Nidhi Dhawan , *Introduction to E-Commerce* , International Book House Pvt.Ltd, 2nd Edition, 2012.
3. Kenneth C. Laudon, New York University, Carol Guercio Traver, *E-Commerce - 2017*, Pearson Publishers, 13th Edition, 2017

Journal:

1. Indian Journal of Commerce and Management Studies.

E-Resource:

1. www.Bookboon.com
2. <https://www.techtarget.com/searchcio/definition/e-commerce>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	9	3	3	31

CO 4	9	3	3	3	3	3	3	27
CO 5	9	3	3	3	3	3	9	33
Total	45	9	15	15	27	15	21	147
	Low – 1		Medium – 3			High – 9		

SEC -Digital Marketing
(For Students Admitted from 2024-2025)

Semester: III/III/III/II/II

Hours/ week: 2/2/2/2/2

Subject Code: IBCOS342/IBCCS342 /IBPAS342
/IBBAS242 /IBHOS242

Credit: 2/2/2/2/2

Course Objectives:

1. To impart knowledge on digital marketing and web designing
2. To provide conceptual foundation for online advertising, content marketing and social media platforms

Unit I

(6 hours)

Introduction to Digital Marketing: Meaning- Concepts –Digital Vs Real Marketing
- Marketing Strategy- Marketing research- Importance of Marketing Strategy- Key Concepts-Methodologies

Unit II

(6 hours)

Introduction to Web Designing: Introduction - Web Design -Web Development-Process-Methodologies- SEO- Optimisation -E-Commerce-Types- Specific Channels For E-Commerce-E Retail Channels-Setting Up An E-Commerce Site-Search Advertising

Unit III

(6 hours)

Online Advertising: Nature - Concepts-Objectives- Recent Trends -Social Media Advertising- Advantages – Challenges- Analytical Tool- Types of Social Media Ads
- Mobile Marketing –Internet Marketing- Social Media Marketing

Unit IV

(6 hours)

Content Marketing: -Meaning-Definition-Strategic Building Blocks-Content Creation-Channel Distribution-Advantages-Challenges

Unit V

(6 hours)

Social Media: Introduction to Social Media Platform - Marketing With Social Media-Facebook-Youtube-Instagram-Pinterest-Other Social Media Options-CRM- CRM Model-CRM And Data- Benefits of CRM -CRM Strategy

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain knowledge in general aspects of Digital Marketing

CO2: Experiment with web designing methodologies

CO3: Understand the role of online advertising and social media marketing

CO4: Frame various strategies in content marketing and its distribution channels

CO5: Construct social media platform for marketing

Text Books:

1. Rob stokes, *E-Marketing the Essential Guide to Marketing in a Digital World*, Quirk(pty) Ltd, Libre Texts,6th Edition,2016.
2. Philip Kotler, *Marketing 4.0: Moving from Traditional to Digital*, John Wiley & Sons, Inc, NewJersey, 2016.

Reference Books:

1. GerardusBlokdyk, *Digital Marketing A Complete Guide*, 5STARCOoks, 2019 Edition.
2. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson Publication, 2017 .
3. Simon Kingsnorth, *Digital Marketing Strategy: An Integrated Approach to Online Marketing*, 2019.

Journal:

1. Indian Journal of Marketing

E-Resources:

1. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/Content-Marketing-Bluebook-by-Seven-Boats-Academy.pdf>
2. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/SMM-Panorama-by-Seven-Boats-Academy.pdf>
3. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/FB-Marketing-Guide-by-Seven-Boats-Academy.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	9	3	33
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	1	3	3	9	3	29
CO 4	9	1	9	3	3	9	3	37
CO 5	9	9	9	3	3	9	3	45
Total	45	15	25	15	21	39	15	175

Low – 1

Medium – 3

High – 9

Extra Credit – International Marketing
(For Students Admitted from 2024-2025)

Semester: III/III/III/III**Subject Code: IBCOX3/IBPAX3/IBHOX3/IBFTX3****Credit: 2/2/2/2****Course Objectives:**

1. To develop skills to make use of international marketing opportunities
2. To understand the key issues associated with international marketing & to tackle them

Unit I

Introduction to International Marketing: Nature and Scope – International Marketing Vs Domestic Marketing – Barriers to International Marketing

Unit II

International Marketing Environment and Institutions: Balance of Trade and Balance of Payment – Export Procedure and Documents – India’s Recent Foreign Trade Policy – International Institutions: WTO and UNCTAD; State Institutions: STC, MMTC and EXIM Bank

Unit III

International Marketing Strategies: Market Entry Strategies – Ethnocentric, Regiocentric, Polycentric and Geocentric Approaches

Unit IV

Product Planning and Development: New Product Development – Product Life Cycle – Standardization – Adaptation – Pricing for Exports – Objectives and Steps in Pricing – Factors Affecting Pricing – Pricing Methods – Dumping and Anti-dumping

Unit V

International Distribution: International Channel System – Direct Exports – Indirect Exports – Types of Intermediaries – Factors Influencing Channel Selection – Distribution Logistics

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the concepts of International Marketing

CO2: Explain international marketing environments

CO3: Deal with new product development process

CO4: Frame international marketing strategies

CO5: Suggest on international channels of distribution

Text Books:

1. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing, 21st Edition, 2019.
2. Francis Cherunilam, *International Business – Text and Cases*, PHI Learning Private Limited, New Delhi, 6th Edition, 2020.

Reference Books:

1. Dr. Gaurav Sankalp, Dr. Shalini Agarwal, *International Marketing*, Sahitya Bhawan Publication, 3rd Edition, 2021
2. Phillip R. Cateora, R. Bruce Money, Mary C. Gilly, *International Marketing*, McGraw-Hill Publisher, 28 October 2019.

Journal:

1. Indian Journal of marketing

E- Resources:

1. <https://talkforbiz.com/describe-barriers-in-international-marketing/>
2. <https://www.indeed.com/career-advice/career-development/market-entry-strategies>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	9	3	33
CO 2	9	3	9	3	3	9	3	39
CO 3	9	3	3	3	3	9	9	39
CO 4	9	9	3	3	9	3	3	39
CO 5	9	9	9	3	3	9	9	51
Total	45	27	27	15	21	39	27	201

Low – 1 Medium – 3 High – 9

Core VII – Banking Law and Practice
(For Students Admitted from 2024-2025)

Semester: IV/IV/IV/IV

Hours/week: 5/5/5/5

Subject Code: IBCOC41P/IBCCC41P / IBPAC41P/ IBBAC41P Credit: 4/4/4/4

Course Objectives:

1. To understand the basic concepts in banking law & practice
2. To have conceptual clarity about the process of banking

Unit I

(15 hours)

Banker and Customer: Origin – Banker – Customer – Relationship between a Banker and Customer – Obligations to Honour Cheque – Banker’s Lien – Duty to Maintain the Secrecy of Customer’s Account – Right to Claim Incidental Charges – Right to Charge Compound Interest – Deposits – General Precautions for Opening an Account – Various Types of Deposit Account

Unit II

(15hours)

Negotiable Instrument: Definition – Characteristics – Types – Classification - Cheque – Definition – Cheque and Bills of Exchange – Salient Features of a Cheque – Cheque Vs Draft-Material Alteration – Crossing – Endorsement – Marking

Unit III

(15 hours)

Paying Banker and Collecting Banker: Precautions before Honouring a Cheque – Circumstances under which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Recovery – Collecting Banker – Banker as Holder for Value – Banker as an Agent – Conversion – Negligence – Duties of a Collecting Banker

Unit IV

(15 hours)

RBI and Commercial Banks: Functions – Commercial Bank - Reserve Bank of India – Basel Norms I, II and III - Banking Ombudsman Scheme

Unit V

(15 hours)

Electronic Banking: Models of E-Banking – Traditional Banking Vs E-Banking – Advantages of E-Banking – Constraints in E-Banking – RTGS – NEFT – Mobile Banking – Mobile Banking Services – Advantages and Disadvantages – Security

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in banking
CO2: Understand the concepts of negotiable instruments
CO3: Describe the role of paying banker and collecting banker
CO4: Explain the role of various banks
CO5: Share knowledge in modern banking

Text Book:

1. E. Gordon & K. Natarajan, *Banking, Theory Law & Practice*, Himalaya Publishing House, New Delhi, 24th Edition, 2017.

Reference Books:

1. P.N. Varshney, *Banking Law & Practice*, Sultan Chand & Sons, New Delhi, 2017.
2. B.S.Raman, *Banking Theory Law & Practice*, United Publishers, Bangalore, 2018.

Journal:

1. International Journal of Banking Risk and Management

E- Resources:

1. <https://lawcorner.in/relationship-between-banker-and-customer/>
2. <https://sourceessay.com/advantages-and-disadvantages-of-e-banking/>

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	9	3	3	3	3	9	39
CO 5	9	9	3	3	9	9	9	51
Total	45	27	15	15	21	27	27	177

Low – 1

Medium – 3

High – 9

Core VIII – Financial Markets and Services

(For Students Admitted from 2024-2025)

Semester: IV/IV**Subject Code: IBCOC42/IBCCC42****Hours/week: 4/4****Credit: 4/4****Course Objectives:**

1. To understand the basic concepts of financial risks & services
2. To be aware of different choices in financial markets & services

Unit I**(12 hours)**

The Financial System in India: Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Classification – Financial Rates of Return – Financial Instruments – Development of Financial System in

India – Multiplicity of Financial Instruments – Legislative Support – Weakness of Indian Financial System

Unit II (12 hours)

New Issue Market: Meaning – Functions – Methods – General Guidelines – Steps for Public Issue – Private Placement – Offer for Sale – SEBI Guidelines for IPO – Instruments of Issue-Players in the New Issue Market – Advantages of Primary Market – Stock Exchange – New Issue Market Vs Stock Exchange – Recent Trends – Suggestions

Unit III (12 hours)

Secondary Market: Control over Secondary Market – Stock Exchange – Listing – StockBrokers – Method of Trading in a Stock Exchange

Unit IV (12 hours)

Online trading and Speculation: Online Trading – NSE Neat System – Carry Over or Badla Transactions – Genuine Trading Vs Speculative Trading – Kinds of Speculators – Speculative Transactions – Stock Indices – Defects of Indian Capital Market – Recent Developments

Unit V (12 hours)

Mutual Fund: Origin – Types of Mutual Fund – Importance of Mutual Fund– Risks – Net Asset Value – Mutual Funds in India – Reasons for Slow Growth – Future of Mutual Fund

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in financial system in India
- CO2:** Explain new issues markets, SEBI and stock exchange
- CO3:** Classify secondary market, listing and stock brokers
- CO4:** Compare online trading with speculation and its concepts
- CO5:** Share knowledge on mutual funds.

Text Book:

1. E. Gordon & K. Natarajan, *Financial Markets and Services*, Himalaya Publishing Ltd, New Delhi 8th Edition, 2018.

Reference Books:

1. Frederic S. Mishkin & Stanley Eakins, *Financial Markets and Institutions*, Pearson Education Publication, 26 March 2017.
2. M.Y.Khan, *The Indian Financial System*, Tata McGraw Hill Ltd, New Delhi, 11th Edition, 2018.

Journal:

1. Indian Journal of Finance

E- Resources:

1. <http://www.himpub.com/documents/chapter1321.pdf>

2.<http://www.tumkuruniversity.ac.in/ocug/comm/notes/FINANCIALMARKETANDSERVICES.pdf>

Course Outcomes	Programme Outcomes								
	CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	3	9	3	33
CO 4	9	3	3	3	9	3	9	9	39
CO 5	9	9	3	3	9	3	9	9	45
Total	45	21	15	15	27	21	27	27	171
	Low – 1		Medium – 3			High – 9			

AECC II – Business Mathematics
(For Students Admitted from 2024-2025)

Semester: IV/IV/II

Hours/week: 5/5/6/6

Subject Code: IBCOA432/ IBPAA432/IBHOA132/IBFTC112

Credit:4/4/3/4

Course Objectives:

1. To understand the basic concepts of mathematics and its application in business
2. To enhance the problem solving & decision making skills by using mathematics

Unit I

(15 hours)

Set Theory: Elements – Definition – Symbols – Roaster Method – Rule Method – Types of Sets – Union – Intersection – Sub Sets – Complements – Difference of Two Sets – Venn Diagram – De-Morgan's Law.

Unit II

(15 hours)

Ratios and Logarithms : Definition – Inverse of a Ratio – Dividing a Given Number in a Given Ratio – Comparison of Two or More Ratios – Commensurable and Incommensurable Quantities – Compound Ratio – Duplicate Ratio – Triplicate Ratio – Sub Duplicate Ratio and Sub Triplicate Ratio – Continued Ratio - Logarithms – Definition – Exponential Forms – Laws of Logarithms – Change of Base Formula – Common Logarithms and Natural Logarithms (Simple Problems only).

Unit III

(15 hours)

Proportion: Meaning – Difference between Ratio and Proportion – Continued Proportion – Common Value Technique – Invertendo, Alternendo, Dividendo and Componendo – Variation – Direct Variation – Inverse Variation.

Unit IV

(15 hours)

Commercial Arithmetic: Interest: Simple – Compound – Normal Rate – Effective Rate; Depreciation – Annuity.

Unit V

(15 hours)

Matrices: Matrix – Order of Matrix – Types of Matrices – Operations on Matrices – Properties of Matrix addition.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in business mathematics
CO2: Explain ratios and its applications in business
CO3: Apply mathematical proportions in business decisions
CO4: Use commercial arithmetics in day today life
CO5: Excel in problem solving

Text Book:

1. Dr. P.R.Vittal, *Business Mathematics*, Margham Publication, 2021.
2. Dr. M. Manoharan, Dr. C. Elango & Prof. K. L. Eswaran, *Business Mathematics*, Palani Paramount Publications, 2018.

Reference Books:

1. J. K. Sharma, *Business Mathematics*, Dreamtech Publisher, 3rd Edition 2019.
2. Dr. Padmalochan Hazarika, *Business Mathematics*, Sultan Chand, 2016.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	1	1	3	23
CO 2	9	3	9	3	3	3	3	33
CO 3	9	1	9	3	3	9	9	43
CO 4	9	1	1	3	3	3	3	23
CO 5	9	1	1	3	3	3	3	23
Total	45	9	23	15	13	19	21	145

Low – 1

Medium – 3

High – 9

SEC IV – Business Research Methods
 (For Students Admitted from 2024-2025)

Semester: IV/IV/IV

Subject Code: IBCOS44/IBCCS45/IBBAS44

Hours/week: 2/2/2

Credit: 2/2/2

Course Objectives:

1. To gain basic knowledge in business research methods
2. To gain skills to identify, analyse & infer on issues through proper research

Unit I**(6 hours)**

Introduction to Research: Meaning – Definition - Objectives of Research – Types of Research – Approaches to Research – Significance of Research – Problems in Research

Unit II**(6 hours)**

Steps in Research: Research Problem – Identification – Selection – Formulation of Research Problem – Formulation of Hypothesis

Unit III (6 hours)**Research Design:** Meaning – Definition – Need – Advantages – Contents**Unit IV (6 hours)****Sampling:** Meaning – Objectives – Types – Sources of Primary and Secondary Data – Data Collection Tools: Questionnaire and Schedules**Unit V (6 hours)****Data Analysis and Report Writing:** Statistical Analysis of Data – Contents of a Good Report**Course Outcomes:**

After completion of this course, student will be able to

CO1: Acquire basic knowledge in research**CO2:** Understand the steps to be followed in research**CO3:** Design for a good research**CO4:** Explain sampling and its impact**CO5:** Analyze data and draft reports**Text Book:**1. C.R. Kothari, *Research methodology - Methods and Techniques*, New Age International Publishers, Chennai, 4th Edition, 2019.**Reference Books:**

1. O.R.Krishnaswami, M. Ranganathan & P.N.Harikumar, *Research Methodology*, Himalaya Publishing House, 1st Edition 2021
2. M.M.Munshi, K.Gayathri Reddy & Rakesh.H, *Research Methodology*, Himalaya Publishing House, 1st Edition, 2021

E- Resources:

1. <https://www.caluniv.ac.in/academic/Commerce/Study/S-IV-BRM.pdf>
2. <https://www.questionpro.com/blog/research-design/>

Course Objectives	Programme Objectives							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	3	3	3	33
CO 4	9	3	9	3	9	3	9	45
CO 5	9	9	9	3	9	9	9	57
Total	45	27	27	15	27	21	27	189

Low – 1

Medium – 3

High – 9

Extra Credit – Business Environment
(For Students Admitted from 2024-2025)

Semester: IV/IV/V/VI

Subject Code: IBCOX41/IBCCX41/IBPAE51B /IBHOE61B

Credit: 2/2/4

Course Objectives:

1. To understand the environment in which the business survives
2. To face business challenges in different political, economic, technological and legal environments

Unit 1

Business: Meaning - Scope – Characteristics of Modern Business – Business Objectives – Business Environment – Need for Environmental Analysis – Benefits and Limitations – Types of Environment – Importance of Environmental Analysis -

Unit II

Social and Cultural Environment: Culture – Interface between Business and Culture – Social Responsibilities of Business – Dimensions – Arguments for and against Social Responsibilities of Business.

Unit III

Economic Environment – Nature of Economic Environment – New Economic Policy – Evaluation of New Economic Policy – Privatisation – Objectives – Forms – Arguments for and against Privatisation – Labour Environment: Meaning – Principles of Labour Legislation – Classification of Labour Legislation

Unit IV

Political Environment: Meaning – Role & Functions of Political Environment – Responsibilities of Business towards Government - Relationship between Govt. Business – Legal Environment; Introduction to business Law – SEBI Act – Real Estate Development in India – Real Estate Regulation Act.

Unit V

Global Environment – Globalisation – Manifestation of Globalisation – Global Entry Strategies – Measures to Promote Globalisation – Challenges of Globalisation to Indian Industry. MNCs – Benefits of MNCs – Problems with MNCs – Foreign Capital – Need – Forms – India's Policy on Foreign Capital - SDG Overview – SDG Goals.

Course outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in business and its environment

CO2: Clear understanding between social and cultural environment

CO3: Explain economic environment

CO4: Integrate political environment with legal environment

CO5: Analyze the business environment for globalization with its benefits, problems and challenges

Text Book:

1. Francis Cherunilam, *Business Environment Text & Cases*, Himalaya Publishing

House, New Delhi, 27th Revised Edition, 2019.

Reference Books:

1. C.B. Gupta, *Business Environment*, Sulthan Chand Publishers, New Delhi, 2018.
2. K. Chidambaram & V. Alagappan, *Business Environment*, Vikas Publishing House New Delhi, 30 January 2021.
3. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi, 13th Revised Edition 5 June 2017.

Journal:

1. International Journal of Business Analytics and Intelligence

E –Resources:

1. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_BOOK.pdf
2. <http://ssbnc.in/files/bcommaterial/BE.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	3	3	9	3	3	9	39
CO 4	9	3	3	9	3	3	9	39
CO 5	9	9	9	9	3	9	9	57
Total	45	27	21	33	15	21	33	195

Low – 1

Medium – 3

High – 9

Core IX - Accounting Package for Business (Tally Prime)

(For Students Admitted from 2024-2025)

Semester: V

Hours/week: 6/5/4/4/4

**Subject Code: IBCOC51P/IBCCC52P /IBPAE5AP/
IBBAC54P /IBHOC53P**

Credit: 5/3/4/2/3

Course Objectives:

1. To impart knowledge on accounting concepts using Tally software
 2. To understand accounting and inventory features of Tally and equip them with required skill for employability
1. Company Info – Create – Alter – Delete – Shut Company.
 2. Accounts Info - Create, Alter, Delete, Display Account Group at Single & Multiple Mode - Create, Alter, Delete, Display Ledger Account at Single & Multiple Mode
 3. Accounting Vouchers: Receipt – Payment – Contra – Purchase – Sales – Journal, Credit Note and Debit Note - F11 Features - Cost Category & Cost Centre.
 4. Inventory Info(Create Alter, Display, Delete) - Unit of Measure(Simple & Compound) - Stock Group - Stock Category - Stock Item - F11 Features Batch wise details - Purchase Order & Sales Order - FBT & GST Calculation.

5. Invoking Inventory in Invoice Mode & Voucher Mode: Purchase & Sales Vouchers
6. Preparation of Bank Reconciliation Statement - Preparation of Final Accounts & Trial Balance
7. Bill Report: Preparation of Outstanding Bill Report (receivables & payables) & Display Stock Summary.

Tally Lab List

1. Company Creation -Alteration
2. Create – Alter – Delete - Account Group in Single Mode
3. Create - Alter – Delete -Account Groups in Multiple Mode
4. Create – Alter – Delete - Ledger Account in Single Mode
5. Create – Alter – Delete - Ledger Accounts in Multiple Mode
6. Creating Receipt Voucher
7. Creating Payment Voucher
8. Creating Contra Voucher
9. Creating Purchase Voucher
10. Creating Sales Voucher
11. Creating Journal Voucher(journal, credit note, debit note)
12. Create Unit of Measure
13. Create Stock Group
14. Create Stock Item
15. Create Purchase Voucher invoking Inventories(invoice mode)
16. Create Sales Voucher invoking Inventories(invoice mode)
17. Prepare Voucher Invoking Batch Wise Details
18. Preparation of Bank Reconciliation Statement
19. Preparation of Outstanding Bills Report(receivables& payables)
20. Cost Category & Cost Centre
21. Create Purchase Order
22. Create Sales Order
23. Calculation of FBT
24. Calculation of GST
25. Preparation of Final Accounts
26. Preparation of Trial Balance
27. Display Stock Summary

Course Outcomes:

After completion of this course, student will be able to

CO1: Demonstrate create, alter and shut down company accounts.

CO2: Sort out accounting vouchers with F11 features.

CO3: Explicate different types of journals and ledgers.

CO4: Assess bank reconciliation statement and bill reports.

CO5: Construct trial balance, stock summary and final accounts.

Text Books:

1. Sanjay Satpathy, *Tally Prime Book*, Swayam Education, 2020.

Reference Book:

1. BimlenduShekhar, *Learn Tally Prime with Practical examples*, 2021.

E-Resources:

1. <https://tallysolutions.com/download>
2. www.teachoo.com

Course Outcomes	Programme Outcomes								
	CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	3	9	3	3	3	3	31
CO 2	9	1	3	3	9	3	3	3	31
CO 3	9	1	3	3	3	9	3	3	31
CO 4	9	1	3	3	9	9	3	3	37
CO 5	9	1	3	3	9	9	9	9	43
Total	45	5	15	21	33	33	21	21	173

Low – 1
Medium – 3
High – 9

Core X -Income Tax Theory, Law and Practice – I
(For Students Admitted from 2024-2025)

Semester: V

Hours/week: 6/6/6

Subject Code: IBCOC52/IBCCC51/IBPAC51

Credit: 5/6/5

Course Objectives:

1. To enable the students to understand the basic concepts and terms related to Income Tax
2. To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and from other sources

Unit I (18 hours)

Introduction to Income Tax: Income Tax Act 1961 – Definition – Agricultural Income – Previous Year – Assessee – Assessment Year – Person – Tax Liability – Resident – Not Ordinarily Resident – Non-Resident – Income Exempted From Tax

Unit II (18 hours)

Income from Salaries: Meaning– Different Forms of Salary - Allowances – Perquisites – Deduction Under Section 16

Unit III (18 hours)

Income from House Property: Computation of Income from House Property.

Unit IV (18hours)

Income from Business or Profession: Computation of Profits and Gains from Business or Profession

Unit V (18hours)

Capital Gain and Other Sources: Computation of Capital Gains – Computation of Income from Other Sources

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in Income tax

- CO2:** Explain assessment of income from salary
CO3: Describe the assignment of income from house property
CO4: Deal with the assessment of income from business or profession
CO5: Compute capital gain and income from other sources

Text Book:

1. Mehrotra H.C. & Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2022

Reference Books:

1. Dr. Vinod K.Singhania, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, Relevant Assessment Year Edition, 2022
 2. Lal.B.B and Vashisht.N, *Direct Taxes Practices & Planning*, Pearson Publications, Relevant Assessment Year Edition, New Delhi, 2022
 3. Dr. Bhushan and Sharma.K, *Income Tax*, Kalyan Publishers, Relevant Assessment Year Edition, New Delhi, 2022

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	3	9	3	31
CO 3	9	1	3	3	3	3	3	25
CO 4	9	1	3	1	3	3	3	23
CO 5	9	1	3	1	3	3	3	23
Total	45	5	15	11	15	21	15	127

Low – 1 Medium – 3 High – 9

Core XI – Corporate Accounting
 (For Students Admitted from 2024-2025)

Semester: V
Subject Code: IBCOC53/IBCCCE5A/IBPAC53

Hours/week: 6/4/6
Credit: 5/4/5

Course Objectives:

1. To understand the fundamental concepts of joint stock companies
2. To deal with the accounts of joint stock companies

Unit I **(18 hours)**

Introduction: Accounting Procedure for Issue of Shares at Par, at Discount and at Premium – Calls in Advance – Calls in Arrear – Forfeiture – Reissue of Shares – Redemption of Preference Shares. – Recording of transactions relating to issue of shares using computers

Unit II **(18 hours)**

Debentures: Issue of Debentures – Redemption of Debentures – Methods – Lottery Method – Sinking Fund Method – Purchase of Own Debentures – Purchase of Own Debentures as Investment – Cancellation of Own Debentures

Unit III (18 hours)

Profit Prior to / after Incorporation: Final Accounts- Valuation of Shares and Good will

Unit IV (18 hours)

Reconstruction: Amalgamation – Absorption — Internal Reconstruction and Capital Reduction of Joint Stock Companies

Unit V (18 hours)

Liquidation: Statement of Affairs – Deficiency / Surplus Accounts – Liquidator’s Final Statement of Accounts

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in shares issue and its accounting treatment

CO2: Explain account concepts in issue of debentures

CO3: Prepare final accounts and value, goodwill and shares

CO4: Deal with the accounting treatments for reconstruction of joint stock companies

CO5: Prepare accounts for liquidation

Text Book:

1. T. S. Reddy & A. Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2021.

Reference Books:

1. R.L. Gupta & M. Radhaswamy, *Corporate accounting Vol-I*, Sulthan Chand and Co.Pvt,Ltd, New Delhi, 14th Revised Edition, 2021.

2. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 18th Edition, 2019.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	1	1	3	3	3	21
CO 2	9	1	3	3	3	1	3	23
CO 3	9	1	9	3	3	1	3	29
CO 4	9	3	9	3	9	1	3	37
CO 5	9	3	9	3	9	1	3	37
Total	45	9	31	13	27	7	15	147

Low – 1

Medium – 3

High – 9

(For Students Admitted from 2024-2025)

Semester: V
Subject Code: IBCOE5A/IBPAE5C

Hours/week: 4/4
Credit: 4/4

Course Objectives:

1. To enable the students acquire knowledge in basic principles and concepts of commercial law
2. To acquire knowledge and skills to understand its impact in real time life and business situations

Unit I (12 hours)

Indian Contract Act 1872: Principles – Definition – Essentials of Contract – Offer and Acceptance – Communication of Offer and Acceptance – Revocation – Consideration – Definition – Essentials of Consideration

Unit II (12 hours)

Contractual Capacity: Introduction on Competency to Contract – Who are Competent to Contract – Persons not Competent to Contract - Minor – Laws relating to Minor – Minor Agreement – Persons of Unsound Mind – Persons disqualified by Law - Free Consent – Coercion – Duress – Unue Influence – Misrepresentation – Fraud – Uberrimae Fidei Contracts- Rescission – Misrepresentation – Mistakes

Unit III (12 hours)

Void Agreement: Void Contract – Uncertain Agreement – Wagering Agreement – Exception- Impossible Events – Reciprocal Promises – Contingent Contract – Collateral Event – Rules Regarding Contingent Contract. – Remedies for Breach of Contract

Unit IV (12 hours)

Contract of Bailment and Pledge: Sale Vs Bailment – Kinds – Bailor & Bailee – Duties and Rights – Lien – Particular – General – Finder of Goods – Duties of Finder – Finder of Lost Goods – Pledge Vs Lien – Pledge Vs Mortgage – Pledge by Non Owners

Unit V (12 hours)

Contract of Agency: Rule – Agent Vs Servant – Appointment of Agent – Essentials – Creation – Ratification – Kinds of Agents – Duties – Rights – Authority – Liability – Delegation of Authority – Sub Agent – Termination of Agency – Irrevocable Agency – Effects of Termination – Intellectual Property Rights – Overview – Copyright – Patent - Trademark

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic aspects of contract

CO2: Understand contractual capacity

CO3: Explain valid contracts and its impact

CO4: Describe bailment & pledge

CO5: Deal with contract of agency

Text Book:

1.N.D.Kapoor, *Elements of Mercantile Law*, Sultan Chand & Sons Pvt Ltd, New Delhi 32nd Edition, 2019.

Reference Books:

- 1 M.C. Kuchal, *Mercantile Law*, Vikas Publishing House , New Delhi, 3rd Edition, 2018.
2. D. Chandra Bose, *Mercantile Law*, PHI Learning Pvt Ltd., New Delhi, 2019.
3. N.D.Kapoor, *Elements of Company Law*, Sultan Chand & Sons Pvt Ltd, New Delhi, 2020.

E-Resources:

1. http://www.metastudio.org/Science%20and%20Ethics/file/readDoc/535a76367d9d331598f49e2d/34_Hb_on_IPR.pdf
2. <https://www.goodreturns.in/classroom/2015/12/what-is-the-difference-between-mortgage-pledge-412697.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	3	3	27
CO 4	9	9	3	9	3	3	9	45
CO 5	9	9	3	9	3	3	9	45
Total	45	27	15	27	15	15	27	171

Low – 1

Medium – 3

High – 9

DSE I – Corporate Law
(For Students Admitted from 2024-2025)

Semester: V

Subject Code: IBCOE5B/IBCCE5B/IBBAE5B

Hours/week: 4/4/4

Credit: 4/4/4

Course Objectives:

1. To be acquainted with the legal norms regulating the companies and their legal structure
2. To enable students understand the impact of corporate law in the functioning of corporate

Unit I

(12 hours)

Company: Definition of Company – Characteristics of Company – Company Distinguished from Partnership – Incorporation of a Company – Documents Required for Registration – Certificate of Incorporation – Certificate of Commencement of Business – Specialties of Companies Act 2013

Unit II

(12 hours)

Kinds of Companies: Classification on the basis of Number of Members – Classification on the basis of Control – Classification on the basis of Ownership

Unit III

(12 hours)

Memorandum of Association: Meaning – Purpose – Printing, Signing, and Form of Memorandum – Contents of Memorandum – Alteration of Memorandum – Doctrine of Ultra

Vires

Unit IV (12 hours)

Articles of Association: Meaning – Contents of Articles – Form of Articles – Table A – Alteration of Articles – Articles and Memorandum– Distinction – Prospectus –Contents of Prospectus – Misleading Prospectus – Statement in Lieu of Prospectus

Unit V (12 hours)

Winding Up: Meaning – Definition – Distinction between Insolvency and Winding Up – Modes of Winding Up – Winding Up by The Court – Compulsory Winding Up – Voluntary Winding Up – Winding Up Subject to the Supervision of the Court

Course outcomes:

After completion of this course, student will able to

CO1: Acquire knowledge in basic aspects of company

CO2: To understand different types of companies

CO3: Explain memorandum of association and its impact

CO4: Distinguish between memorandum of association and articles of association

CO5: Prepare the accounts for a winding up company

Text Book:

1. N.D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons, New Delhi, 2020.

Reference Books:

1. Ratan Nolakha, *Company Law and Practice*, Vikas Publishing House, New Delhi, 2015.
2. Dr. S. M. Shukla, *Company Law*, Kitab Mahal Publisher, 2019

E- Resources:

1. <https://www.iedunote.com/memorandum-of-association>
2. https://www.tutorialspoint.com/business_law/business_law_winding_up_company.htm

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	1	3	3	3	3	23
CO 2	9	1	3	3	3	3	3	25
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	9	9	3	39
CO 5	9	3	3	3	9	9	9	45
Total	45	11	13	15	27	27	21	159

Low – 1

Medium – 3

High – 9

DSE II –Management Accounting
(For Students Admitted from 2024-2025)

Semester: V

Subject Code: IBCOE5C/IBCCE5C / IBBAE5C

Hours/week: 4/4/4

Credit: 4/4/4

Course Objectives:

1. To enable students to acquire sound knowledge in concepts, methods and techniques of management accounting
2. To make the students competent to develop in processing the accounting information to facilitate managerial decision making

Unit I (12 hours)

Introduction to Management Accounting: Meaning -Scope – Advantages – Limitations – Management Accounting Vs Financial Accounting – Financial Statement Analysis - Comparative Statement – Common Size Statement

Unit II (12 hours)

Working Capital Management: Meaning of Working Capital - Objectives - Determinants of Working Capital Requirement - Estimation of Working Capital Requirement - Cash Flow Analysis- Meaning – Uses - Limitations - Preparation of Cash Flow Statement

Unit III (12 hours)

Marginal Costing and Break Even Analysis: Applications of Marginal Costing Techniques for Managerial Decision Making. [Simple problems only] **Standard Costing and Variance Analysis:** Computation of Standard Costing and Variance Analysis- Material, Labour and Overhead Variances [simple problems only]

Unit IV (12 hours)

Ratio Analysis: Introduction to Ratios- Significance – Utility and Limitations – Analysis for Liquidity, Profitability and Solvency

Unit V (12 hours)

Budget and Budgetary Control: Essentials – Limitations – Classification – Fixed and Flexible Budget – Sales Budget – Production Budget – Cash Budget – Zero Base Budgeting

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the basic concepts of management accounting

CO2: Measure and monitor cash flows of organisations

CO3: Apply marginal costing and break-even analysis for decision making

CO4: Assess business performance on the basis of ratios

CO5: Deal with budgets for business planning

Text Book:

1. K.L Gupta, *Management Accounting*, Sahitya Bhawan Publications, Agra, 2018.

Reference Books:

1. S.N. Maheswari, *Principles of Management Accounting*, Sultan Chand Ltd, New Delhi 1st Edition, 2018.
2. M.Y.Khan,P.K.Khan, *Principles of Management Accounting*, Mcgraw Hill Education, 7th Edition, New Delhi, 2017.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course	Programme Outcomes								
	CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
E									Page 83
	CO 1	9	1	3	3	3	1	3	23
	CO 2	9	1	9	3	3	1	3	29
	CO 3	9	1	9	9	3	1	3	35
	CO 4	9	1	9	9	9	1	3	41

Low – 1

Medium – 3

High – 9

DSE II – Corporate Finance
(For Students Admitted from 2024-2025)

Semester: V**Hours/ week: 4/4****Subject Code: IBCOE5D/IBCCE5D****Credit: 4/4****Course Objectives:**

1. To acquire the knowledge on Corporate Finance
2. To face challenges in corporate finance

Unit I**(12 hours)**

Financial Management: Nature and Scope of Financial Management— Objectives of Financial Management: Profit Maximization, Shareholders Wealth Maximization (SWM) - Functions – Limitations – Responsibilities of Financial Manager- Dividend Theories.

Unit II**(12 hours)**

Sources of Finance: Short Term Sources of Finance: Trade Credit - Accrued Expenses and Deferred Income, Bank Finance for Working Capital – Long Term Source and Medium Term Finance: Shares, Debentures, Term Loans, Convertible Securities and Warrants, Lease Financing, Venture Capital Financing.

Unit III**(12 hours)**

Capital Structure: Essentials-Principles -Factors Determining Capital Structure- Theories: Net Income Approach, Net Operating Income Approach, Traditional View - The Modigliani Miller Hypothesis – Leverage: Meaning– Types: Operating Leverage and Financial Leverage.

Unit IV**(12 hours)**

Cost of Capital: Various Sources of Computing Cost of Capital - Cost of Equity Share Capital – Cost of Preference Share Capital - Cost of Debentures – Cost of Retained Earnings - Weighted Average Capital- Importance of Working Capital.

Unit V**(12 hours)**

Capital Budgeting: Importance – Factors Affecting Capital Investment Proposals – Capital Budgeting Appraisal Methods –Payback Period– Accounting Rate of Return – Net Present Value Method– Internal Rate of Return Methods.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand both the theoretical and practical aspects of financial management in business organization

CO 2: Access financial information from a wide variety of sources and use the information for research

CO 3: Analyze the finances of individual corporations both in terms of their performance and capital requirements

CO 4: Compute cost of capital for various sources

CO 5: Explain the capital structure of a firm

Text Book:

1. B. S. Raman, *Financial Management*, New United Publishers, Bangalore, 2nd Edition, 2016.

Reference Books:

1. I.M. Pandey, *Financial Management*, Vikas Publishing House, New Delhi, 11th Edition, 2016.

2. Prasanna Chandra, *Financial Management*, Mc Graw Hill Education Pvt. Ltd, New Delhi, 10th Edition, 2019.

3. M.Y. Khan & P.K. Jain, *Financial Management*, Mc Graw Hill Education, New Delhi, 7th Edition, 2017.

4. Ravi M. Kishore, *Financial Management Theory/Problems/Cases*, Taxmann Publications, 8th Edition, 2020.

(Note: Questions must be of 70% problem and 30% theory)

E-Resources:

- <https://www.netsuite.com/portal/resource/articles/financial-management/financial-management.shtml>
- <https://www.toppr.com/guides/business-environment/business-functions/financial-management/>
- https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.acfile.com%5D.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	9	3	9	9	9	57
CO3	9	9	9	3	9	9	9	57
CO4	9	3	3	3	9	9	9	45
CO5	9	9	3	3	3	3	3	33
Total	45	33	27	15	33	33	39	225

Low -1

Medium - 3

High -9

**SEC V - Corporate Compliance Management
(For Students Admitted from 2024-2025)**

Semester: V

Hours/week: 2

Subject Code: IBCOS54/IBPAS54/IBHOS46/IBFTS55

Credit: 2

Course Objectives:

1. To make the students to understand the fundamental theories and practices of corporate compliance management
2. To acquire skills to prepare report in secretarial audit

Unit I**(6 hours)**

Nature – Objectives - Significance - Scope of Due Diligence; Steps in the Process of Due Diligence- Areas of Due Diligence - Initial Public Offer , Follow - On Public Offer (FPO), Rights Issue - Employees Stock Option Plans - Preferential Allotment

Unit II**(6 hours)**

Equity Shares with Differential Rights - Issue of Debt Debentures - Bonds - Warrants -Equity Shares with Preferential Rights

Unit III**(6 hours)**

Compliance Management- Concept - Significance - Systems Approach to Compliance Management- Process of Establishment of Compliance Management System - Compliance in Letter and Spirit

Unit IV**(6 hours)**

Secretarial Audit - Need, Objectives – Scope- Process - Periodicity and Format for Secretarial Audit Report – Check - List Under Various Corporate Laws - Share Transfer Audit- Compliance Certificate

Unit V**(6 hours)**

Search / Status Reports - Importance, Scope - Verification of Documents relating to Charges -Requirements of Financial Institutions and Corporate Lenders - Preparation of Report

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain knowledge in composite legal due diligence in corporate activities

CO2: Classify the various equity shares with preferential rights

CO3: Analyse the compliance management System

CO4: Demonstrate various aspects of secretarial audit

CO5: Evaluate and justify the requirements of financial institutions and corporatelenders

Text Book:

1. E.Gordon & K. Natarajan, *Financial Markets and Services*, Himalaya Publishing House, 10th Edition, 2016.
2. Nitish Singh, *Compliance Management*, Praeger Publications, 2015.

Reference Books:

1. C.S.Anoop Jain, *Secretarial Audit, Compliance Management and Due Diligence* AJ Publications, 16th Edition, 2021
2. Santiago Wortman Jofre, *Corporate Criminal Liability and Compliance Management Systems*, Brill Academic Publication, 2019.

Journals :

1. Indian Journal of Management

E-Resources :

1. https://www.icsi.edu/media/webmodules/SACMDD_FEB_2020.pdf

Course Outcomes	Programme Outcomes								
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total	
CO 1	9	3	3	9	3	1	9	37	
CO 2	9	3	1	3	3	1	3	23	
CO 3	9	9	3	3	1	3	9	37	
CO 4	9	3	9	3	3	1	3	31	
CO 5	9	3	3	3	3	1	3	25	
Total	45	21	19	21	13	7	27	153	
	Low – 1		Medium – 3			High – 9			

**Core XII – Accounting For Public Utility
(For Students Admitted from 2024-2025)**

Semester: VI

Subject Code: IBCOC61/IBCCC61/IBPAC61

Hours/week: 6/6/6

Credit: 5/5/5

Course Objectives:

1. To help the students to understand and apply accounting concepts in business
2. To enable students to maintain and manage accounts of a business concerns independently

Unit I (18 hours)

Holding Companies: Preparation of Consolidated Balance Sheet – Goodwill or Cost of Control – Minority Interest – Inter-Company Transactions – Treatment of Unrealized Profit– Revaluation of Assets and Liabilities – Payment of Dividend – Issue of Bonus Shares. (Simple Problems Only)

Unit II (18 hours)

Accounts of Insurance Companies: Accounts of Life Insurance Business – Preparation of Valuation Balance Sheet and Disposal of Surplus – Final Accounts of General Insurance Companies – Provisions for Incomplete Voyage

Unit III (18 hours)

Accounting for Electricity Companies: Nature – Features of Double Account System – Receipts And Expenditure on Capital Accounts – General Balance Sheet – Revenue Account– Single Account System Vs Double Account System – Accounts of Electricity Companies – Replacement of an Asset

Unit IV (18 hours)

Banking Company Accounts: Rebate on Bills Discounted – Preparation of Profit and Loss Account – Balance Sheet

Unit V (18 hours)

Government Accounting: Objectives – Difference between Government Accounting and Commercial Accounting – General Structure of the Financial Administration in India – Principles Governing the allocation of Expenditure – Comptroller and Auditor General of India – Conditions of Service – Power and Duties – Public Accounts Committee – Vote on Accounts

Course Outcomes:

After completion of the course, the student will be able to

CO1: Acquire knowledge in holding companies and their procedures

CO2: Understand and explain the concepts of goodwill & shares and its valuation

CO3: Analyze the balance sheet and final accounts of life insurance, general insurance business holding subsidiary companies

CO4: Evaluate final accounts under the double accounting system

CO5: Deal with banking companies and government accounting

Text Book:

1. T. S. Reddy & A. Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2021.

Reference Books:

1. R.L. Gupta & M. Radhaswamy, *Corporate Accounting vol -II*, Sulthan Chand and Co.Pvt, Ltd, New Delhi, (2021)
2. S.N. Maheswari, *Advanced Accountancy*, Vikas publishing House pvt Ltd, New Delhi, 2018.
3. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 10thEdition, 2018.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	9	3	3	33
CO 2	9	9	3	1	3	3	3	31
CO 3	9	3	9	3	3	3	3	33
CO 4	9	3	3	1	9	9	3	37
CO 5	9	3	3	3	3	3	3	27
Total	45	21	21	11	27	21	15	161

Low – 1 Medium – 3 High – 9

Core XIII - Income Tax Theory, Law and Practice – II
(For Students Admitted from 2024-2025)

Semester: VI
Subject Code: IBCOC62/IBCCC62/IBPAC62

Hours/week: 6/6/6
Credit: 5/5/5

Course Objectives:

1. To enable the students to understand the basic concepts and terms related to Income Tax
2. To enable the students to compute income under various heads namely income from clubbing of income, deductions, assessment procedures, assessment of individual and assessment of firms and companies

Unit I (18 hours)**Clubbing of Income:** Deemed Income – Set Off and Carry Forward of Losses**Unit II (18 hours)****Deductions:** Deductions in the Computation of Total Income. Deduction under Section 80C to 80U**Unit III (18 hours)****Assessment Procedures:** Procedure for Assessment – Collection and Recovery – Refund of Tax – Deduction of Tax at Source – Advance Payment of Tax – E-Filing – PAN – Rectification of Mistakes**Unit IV (18 hours)****Assessment of Individual:** Individual – Hindu Undivided Family**Unit V (18 hours)****Assessment of Firms and Companies:** Firms and Companies**Course Outcomes:**

After completion of this course, student will be able to

- CO1:** Acquire knowledge in clubbing of income
CO2: Illustrate deductions in the computation of total income
CO3: Plan the assessment procedure
CO4: Assess the income of individual and Hindu undivided family
CO5: Deal with the assessment of firms and companies

Text Book:

1. Mehrotra H.C.& Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2021.

Reference Books:

1. Dr. Vinod K.Singhania, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, Relevant Assessment Year Edition, 2021.
2. Lal.B.B and Vashisht.N, *Direct Taxes Practices & Planning*, Pearson Publications, Relevant Assessment Year Edition, New Delhi, 2021.
3. Dr. Bhushan and Sharma.K, *Income Tax*”, Kalyan Publishers, Relevant Assessment Year Edition, New Delhi, 2021.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO								

CO 1	9	1	3	1	3	3	3	23
CO 2	9	1	3	1	9	9	3	35
CO 3	9	1	3	1	3	1	3	21
CO 4	9	1	3	1	3	1	3	21
CO 5	9	1	3	1	3	1	3	21
Total	45	5	15	5	21	15	15	121

Low – 1

Medium – 3

High – 9

Core XIV – Project
(For Students Admitted from 2024-2025)

Semester: VI

Hours/week: 6/6/6

Subject Code: IBCOC631PW/IBCCC63PW/IBPAC63PW

Credit: 4/4/4

Course Objectives:

1. To identify and analyse the problem using statistical tools
2. To suggest and report on problem and solution

Course Outcomes:

After completion of this course, student will be able to

CO1: Plan, implement and control activities related to the projects**CO2:** Apply specialized knowledge and competency in areas of specialization**CO3:** Demonstrate effective analytical and critical thinking skills in an organizational context**CO4:** Prepare the students to face the challenges in the field**CO5:** Develop a balanced and diverse approach to solve problems on their own**Guidelines for Project Submission:**

- Students will be guided by the research supervisor who is the department of faculty of the commerce.
- Viva-voce will be conducted and project will be evaluated by an external examiner.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	9	9	3	9	3	3	45
CO 4	9	9	9	9	9	9	9	63
CO 5	9	9	9	9	9	9	9	63
Total	45	39	33	27	33	27	27	231

Low – 1

Medium – 3

High – 9

**Core XV – Practical Auditing
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBCOC64/IBCCC64

Hours/week: 5/5
Credit: 4/4

Course Objectives:

1. To understand basic concepts, techniques and procedures of auditing
2. To impart knowledge on the impact of auditing to ensure the authenticity of accounts

Unit I (15 hours)

Audit: Definitions – Basic Principles – Objects – Difference between Auditing and Investigation – Advantages of Audit – Limitations – Qualities of an Auditor – qualifications to become an international Auditor-Implications regarding Detection of Errors and Frauds – Various Types of Audit – Audit under Statute – Audit of Accounts of a Sole Trader – Wholesalers – Partnership Firms – Joint Stock Companies – Co-Operative Societies-Accounting Standards for Auditing

Unit II (15 hours)

Preparation before Audit : Audit Programme – Audit Note – Audit Files – Working Paper – Procedures for Audit – Internal Control- Schedule for Auditing – Meaning and Definition of Internal Check – Objects of Internal Check – Auditors Duty as Regards Internal Check on Different Items

Unit III (15 hours)

Vouching: Meaning – Definition – Importance – Duties of an Auditor – Vouching of Cash Transaction – Vouching of Trading Transaction

Unit IV (15 hours)

Verification and Valuation of Assets: General Principles – Fixed Assets – Wasting Assets – Investments – Inventories – Freehold and Leasehold Properties – Bills Receivable – Sundry Debtors – Plant and Machinery – Patents – Verification and Valuation of Liabilities – Sundry Creditors – Bills Payable – Bank Overdraft

Unit V (15 hours)

Rights and Duties of Companies Auditor: Rights-Powers-Duties-Types of Report and Opinion-Standard Audit-SA200,210,220 - Liabilities for Negligence – Liability for Misfeasance – Criminal Liability – Liability to Third Party – Legal Position-Recent Audit procedure

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire practical knowledge in auditing
CO2: Perform audit preparatory work
CO3: Deal with vouching of transactions
CO4: Verify and value assets
CO5: Describe rights and duties of company auditor

Text Book:

1 B.N. Tandon, S.Sudharsanam & S.Sundarababu, Practical Auditing, Sultan ChandCo.,Ltd New Delhi, 2015.

Reference Books:

1. Dr.T.R.Sharma & Dr. I.M.Sahai, *Auditing*, Sahitya Bhawan Publications, Agra, 2021.
2. Dinkar Pagare, *Principles and Practice of Auditing*, Sulthans Chand & Sons, New Delhi,2021.

Journal:

1. The IUP Journal of Accounting Research & Audit Practices

E-Resources:

1. <https://www.careersinaudit.com/article/accounting-qualifications-from-the-association-of-chartered-certified-accountants/>
2. <https://www.iaasb.org/clarity-center/clarified-standards>

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	9	3	3	33
CO 2	9	3	3	3	9	3	3	33
CO 3	9	3	3	3	9	3	3	33
CO 4	9	1	3	3	9	3	3	31
CO 5	9	1	3	3	9	3	3	31
Total	45	11	15	15	45	15	15	161

Low – 1 Medium – 3 High – 9

**DSE III – Human Resource Management
(For Students Admitted from 2024-2025)**

Semester: VI

Hours/week: 4

Subject Code: IBCOE6/IBCCE6A/IBBAC64

Credit: 4

Course Objectives:

1. To gain knowledge on HRM and its significance in business
2. To provide knowledge on concepts, theories, scope and development of Human Resource Management practices at both national and global level

Unit I

(15 hours)

Human Resource Management: Characteristics of a Personnel Manager- Importance- Objectives –Scope- Functions of Human Resource Management- Managerial Functions - Planning ,Organising, Directing, Coordinating and Controlling -- Operative Functions-- Difference between Personnel Management and Human Resource Management-Role of Human Resource Manager.

Unit II (15 hours)

Human Resource Planning: Need for Human Resource Planning-Benefits- Recruitment: Sources of Recruitment-Methods or Techniques of Recruitment - Direct Method, Indirect Method, and Third Party Methods-Selection - Steps in Selection Procedure-Interviews-Types-Guidelines for Conducting an Interview.

Unit III (15 hours)

Training and Development: Need -Importance- Responsibility for Training -Steps in Training Programmes -Training Policy-Training Methods - On – the-Job -Training (OJT), Job Instruction Training (JIT) Vestibule Training, Off –the-Job Methods.

Unit IV (15 hours)

Establishing Pay Plans: Basis of Compensation -Factors Determining Pay Rate-Job Evaluation-Incentives- Statutory Benefits-Non Statutory (Voluntary) Benefits-Insurance Benefits-Retirement Benefits and other Welfare Measures to Build Employee Commitment.

Unit V (15 hours)

Performance Appraisal: Purpose-Importance-Approaches to Performance Appraisal-Methods of Performance Appraisal - Traditional Methods, Modern Methods–Promotion-Purpose-Types of Promotion-Demotion-Causes of Demotion-Transfer-Purpose of Transfer-Separation.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the evolution and scope of HRM
- CO 2:** Assess the role of human resources policies and practices
- CO 3:** Analyse the various operative functions of HRM
- CO 4:** Identify the challenges of human resource management
- CO 5:** Evaluate the e-HRM practices in industry

Text Book:

1. K.Asathappa, *Human Resource Management Text and Cases*, McGrawHill Education, 8th Edition, 2017.

Reference Books:

1. P. SubbaRao, *Human Resource Management and Industrial Relations*, Himalaya PublishingHouse, New Delhi, 5th Edition, 2015
2. Dr. T.P. Renuka Murthy, Santosh B.R, *Human Resource Management* , Himalaya Publishing House, 1stEdition, 2017
3. Gary Dessler, *Human Resource Management* , Pearson Education, 16th Edition, 2020
4. Robert N. Lussier, John R. Hendon, *Human Resource Management: Functions, Applications, and SkillDevelopment* , SAGE Publications, 1st Edition, 2021

Journals:

1. Indian Journal of Training and Development

E-Resources:

1. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ahLCajOqz6/GWFCSpr/XYg==>
2. <https://www.jigsawacademy.com/blogs/hr-analytics/functions-of-hrm/>
3. <https://www.managementstudyguide.com/processes-in-human-resource-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	9	39
CO2	9	3	3	3	3	3	9	33
CO3	9	3	3	3	3	3	9	33
CO4	9	3	3	3	3	3	9	33
CO5	9	3	3	3	3	3	9	33
Total	45	15	15	15	15	21	45	171
	Low -1		Medium - 3			High -9		

**DSE III – Services Marketing
(For Students Admitted from 2024-2025)**

Semester: VI

Hours/week: 4/4/4

Subject Code: IBCOE6B/IBCCE6B/IBBAE6B

Credit: 4/4/4

Course Objectives:

1. To impart knowledge on services marketing and its concepts
2. To face challenges to the encountered in marketing services and various strategies used by successful services marketers to overcome difficulties in the current scenario

Unit I (12 hours)

Introduction to Service: Meaning and Definition of Service Marketing – Evolution and Growth of Service Sector – Classification of Services – Difference between Goods and Services – Significance – Impact of Social Environment on the Growth of Services Marketing In India

Unit II (12 hours)

Service Design and Service Marketing Mix: Factors to be considered in Designing Service Process – Blue Printing – Types of Service Layout – Service Benchmarking. Service Marketing Mix: Characteristics – 7 Ps of Service Marketing – Process Mix – Service Product Concept – Pricing in Services – Service Promotion

Unit III (12 hours)

Location of Service and Channel of Distribution: Classification of Location – Factors Governing Location – Role of Service Intermediaries – Franchising – Agent Brokers – Quality of Service

Unit IV (12 hours)

Marketing of Selected Services: Financial Services, Banking, Insurance – Health Services

Unit V (12 hours)

Miscellaneous Services: Education – Tourism – Professional or Consultancy- Telecommunication Services

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in services and services marketing

CO2: Explain service design and service marketing MIS in service industries

CO3: Analyze the service location and channel of distribution in service industries

CO4: Describe the marketing financial, banking, insurance and health services

CO5: Deal with education, tourism, consultancy and telecommunication services

Text Book:

1. Vasanthi Venu Gopal & V.N.Baghu, *Service Marketing*, Sulthan Chand Co Ltd, NewDelhi, 2016.

Reference Books:

1. S.M.Jha, *Services Marketing*, Himalaya Publishing House, New Delhi, 7th Edition 2018

2. Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee&Gopal Das,

Essentials of Services Marketing, Pearson Publisher, 3rd Edition, 2019.

Journal:

1. Indian Journal of Marketing

E –Resources:

1. <https://www.analyticssteps.com/blogs/what-service-marketing-features-and-types>

2. <https://www.economicdiscussion.net/marketing-2/what-is-service-marketing/31875>

3. <https://blog.udemy.com/service-marketing-mix/>

4. <https://www.nngroup.com/articles/service-design-101/>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	1	1	1	3	21
CO 2	9	3	3	1	1	1	3	21
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	3	3	3	27
CO 5	9	3	3	9	3	9	9	45
Total	45	15	15	17	11	17	21	141

Low – 1

Medium – 3

High – 9

**SEC VI – Principles and Practices of Insurance
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBCOS65

Hours/week: 2
Credit: 2

Course Objectives:

1. To give an overview of Insurance and its impact in life and business
2. To provide a basic understanding of the Insurance Mechanism and Insurance Contacts

Unit I (6 hours)

Introduction to Insurance: Definition and Nature – Evolution of Insurance – Role and Importance of Insurance – Insurance Contracts – Overview of Life and Non Life Insurance Companies in India-Role of IRDA-Role of agents

Unit II (6 hours)

Life Insurance: Nature – Classification of Policies – Duration of Policy – Method of Premium Payments – Participation in Profit –Number of Lives Covered – Method of Payment of Claim Amounts – Non-Conventional Policies

Unit III (6 hours)

Fire Insurance: Nature – Fire Insurance Contracts – Kinds of Policies – Payment of Claim – Re-Insurance

Unit IV (6 hours)

Marine Insurance: Nature of Marine Insurance Contracts – Marine Insurance Policies –Policy Conditions – Payment of Claims

Unit V (6 hours)

Miscellaneous Services: Burglary Insurance-Agriculture Insurance

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the concepts of insurance

CO2: Explain life insurance policies

CO3: Deal fire insurance policies

CO4: Describe marine insurance policies

CO5: Appraise miscellaneous insurance services

Text Book:

1. M.N Mishra, *Insurance – Principles and practices*, Sultan Chand Publishers, New Delhi, Revised Edition, 2016.

Reference Books:

1. M.N.Srinivasan and K.Kannan, *Principles of Insurance Law*, Volume I & II, LexisNexis Publisher, 10th Edition, 2017.
2. Sachin Rastogi, *Principles of Insurance Law*, Lexis Nexis Publisher, 1st Edition, 2021.

Journal:

1. International Journal of Banking Risk and Insurance

E- Resources:

1. <https://www.maxlifeinsurance.com/knowledge-centre/life-insurance/role-of-irdai>
2. <https://www.medindia.net/patients/insurance/insurance-agent-roles-and-responsibilities.html>
3. <https://www.pdfdrive.com/principles-and-practice-of-life-insurance-icai-e331933.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	9	9	3	9	3	3	45
CO 4	9	9	9	9	9	9	9	63
CO 5	9	9	9	9	9	9	9	63
Total	45	39	33	27	33	27	27	231

Low – 1 Medium – 3 High – 9

**Extra Credit - Total Quality Management
(For Students Admitted from 2024-2025)**

Semester: VI

Subject Code: IBCCX6/IBCOX6/IBPAX6

Credit: 2

Course Objectives:

1. To provide an understanding of the process of managing Quality services
2. To develop knowledge on fundamental disciplines of business linked with the concepts of service excellence and quality

Unit I**(6 hours)**

Introduction to Total Quality Management : Scope of TQM – Guiding Principles of TQM – Evolution of TQM – Preparing for TQM – Stages in TQM Implementation – TQM Models- Digital TQM- Sustainable TQM- Agile TQM- Japanese TQM.

Unit II**(6 hours)**

SWOT Analysis: Strategic Planning –Organizational Culture- Customer Focus – Types of Customers –Customer Satisfaction Model – Customer Retention Model –Quality Function Deployment- Customer Satisfaction - Measurement.

Unit III**(6 hours)**

Continuous Improvement Strategies: Deming Wheel – Zero Defect Concept- Benchmarking – Six Sigma-Preventive Techniques.

Unit IV**(6 hours)**

Quality Certification: ISO 9000 Series Certification – ISO 9001: 2000 Certification – ISO

14000 Series Certification – QS 9000 Certification – Quality Auditing- Quality Indicators – ISO – BSI - Quality Awards.

Unit V

(6 hours)

TQM Road Map: Quality & Cost-Characteristics of Quality-Micro Analysis of Quality Cost-Measurement of Quality – TQM Implementation Strategy – Failure of TQM.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the quality norms of organisations

CO 2: Explain the importance of quality management

CO 3: Develop conversant with SWOT analysis

CO 4: Apply benchmark for quality management

CO 5: Deal with ISO certification process

Text Book:

1. Sunil Luthra, Dixit Garg, Ashish Agarwal, Sachin K. Mangla , *Total Quality Management* , CRC Press , 1st Edition, 2020.

Reference Books:

1. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1st Edition, 2018.
2. D.R.Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth-Heinemann Publication, 1st Edition, 2016.
3. Poornima M.Charantimath, *Total Quality Management*, Pearson Education, 2017.
4. Sunil Sharma, *Total Quality Management: Concepts, Strategy and Implementation for Operational Excellence*, SAGE Publications Pvt. Ltd, 1st Edition, 2018.

E-Resources:

1. <https://asq.org/quality-resources/total-quality-management>
2. <https://www.juran.com/blog/what-is-total-quality-management/>
3. <https://www.managementstudyguide.com/total-quality-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	3	1	1	3	3	29
CO3	9	3	1	3	9	3	9	37
CO4	9	3	3	1	3	1	3	23
CO5	9	3	3	9	3	1	3	31
Total	45	21	13	17	19	11	27	153

Low -1

Medium - 3

High -9

COURSES OFFERED FOR B SC Information Technology

PROGRAMME STRUCTURE
(For Students Admitted from 2024-2025)

Sem	Code	Part	Course	Subject Title	Hours /Week	Credit	CIA	ESE	Total Marks
I	IBITA13 1	III	AECC	Accounting Principles & Practices	5	4	25	75	100
II	IBITA23 1	III	AECC	Cost Accounting & Practices	5	4	25	75	100

AECC – Accounting Principles & Practices
(For Students Admitted from 2024-2025)**Semester: I****Subject Code: IBITA131****Course Objectives:**

1. To impart knowledge in basic concepts of accounting
2. To use accounting software for business transactions

Hours/week: 3**Credit: 2****Unit I****(9 hours)**

Book Keeping and Financial Accounting: Meaning – Objectives – Functions of Accounting – Accounting concepts and conventions – Double entry system – Types of Accounts – Transaction Analysis – Journal

Unit II**(9 hours)**

Ledger: Balancing of an Account – Relation between Journal and Ledger – Preparation of Trial Balance

Unit III**(9 hours)**

Subsidiary Books: Purchase Book – Sales Book – Purchase Returns Book – Sales Returns Book – Journal Proper – Different types of Cash Book including petty cash book.

Unit IV**(9 hours)**

Preparation of Final Accounts: Final Accounts – Preparation of Trading Account – Preparation of Profit and Loss Account – Balance Sheet – Final Account with Adjustments for Bad Debts, Reserve for Bad Debts, Depreciation, Closing Stock, Outstandings and Prepaid Expenses

Unit V**(9 hours)**

Bank Reconciliation Statement: Meaning- Causes – Importance - Preparation of Bank Reconciliation Statement

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 17th Edition, 2019.

Reference Books:

1. R. L. Gupta, *Advanced Accountancy*, Sulthan Chand & Sons, New Delhi, 16th Edition, 2016.
2. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021.

AECC –Accounting Package Lab**Basic Accounting & Inventory Features:**

- I. Creating Company – Accounts Only – Accounts with Inventory
- II. Creating Group & Ledger – Single mode – Multiple mode
- III. Creating Voucher - Purchase – Sales – Payments – Receipts – Contra
- IV. Passing Journals – Journal Entries under Accounts only – Accounts with Inventory mode – viewing report – Trial Balance and Adjustment Entries and Viewing.
- V. Bank Reconciliation Statement Preparation – Receivable and Payable bill with details – Ageing Analysis Report.
- VI. Inventory – Creating Stock Group – Stock Categories – Stock Items

II Technical advancement

Open Database Connectivity (ODBC)

- a) Connecting with Electronic Spreadsheet
- b) Connecting with Word Processor

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in basic concepts of accounting
CO2: Prepare journal entries, ledger accounts and trial balance
CO3: Construct subsidiary books
CO4: Deal with final accounts
CO5: Reconcile between bank books and pass book

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	9	3	9	9	3	45
CO 2	9	3	3	3	9	9	3	39
CO 3	9	1	3	3	9	9	3	37
CO 4	9	1	3	1	9	9	3	35
CO 5	9	1	3	3	9	9	3	37
Total	45	9	21	13	45	45	15	193

Low – 1 Medium – 3 High – 9

**AECC – Cost Accounting & Practices
(For Students Admitted from 2024-2025)**

Semester: II
Subject Code: IBITA231

Hours/week: 3
Credit: 2

Course Objectives:

1. To impart knowledge in the concepts of cost accounting and its application
2. To use software for maintaining cost records

Unit I (9 hours)

Cost and Management Accounting: Meaning – Definition – Objectives of Cost Accounting and Management Accounting – Elements of Cost – Cost Classification – Cost Sheet

Unit II (9 hours)

Materials: Stores Control – Tenders and Quotations - Requisition for Stores – Reordering Level – Reordering – Minimum Stock Level – Maximum Stock Level – Danger Level-Average Stock Level

Unit III (9 hours)

Methods of Valuing Material issues – FIFO – LIFO – Average Cost Method – Base Stock Method

Unit IV (9 hours)

Labour: System of Wage payment – Time wage system – Piece rate system – Straight Piece rate system – Taylor's differential piece rate system – Premium Plans

Unit V (9 hours)

Marginal Costing: Marginal Cost Equations – Cost Volume Profit Analysis – Contribution-Profit Volume Ratio – Break Even Point – Margin of Safety

Text Book:

1. S.P. Jain & K.L. Narang, *Cost Accounting*, Kalyani Publishers, New Delhi, 17th Edition 2019.

Reference Books:

1. M. N. Arora, *Cost and management Accounting*, Himalaya Publishing House, 1st August 2016
2. Prof. M. L. Agarwal & Dr. K.L. Gupta, *Cost Accounting*, Sahitya Bhavan Publications, 1st January 2021

AECC – Inventory Package Lab**Hours/week: 2****Credit: 2****Advanced Inventory Features:**

- i. Job Costing
 - a) Enabling and Creating Job Costing Details in Voucher
 - b) Display Job Costing Report
- ii. Order Processing & Tracking System
 - a) Enabling and Creating Purchase Order
 - b) Enabling and Creating Sales Order
 - c) Track Orders with Receipt and Delivery Notes.
 - d) Display Pending Orders and Bills Wise Details
- iii. Reorder Level & Status
 - a) Enabling and Creating Reorder level
 - b) Specifying Simple Reorder levels
 - c) Specifying Advanced Reorder levels
- iv. Batch-wise Details
 - a) Stock Reports with Batch Details
 - b) Batch Details in Purchase Invoices
 - c) Batch Details in Sales Invoices
- v. Material issues
 - a) FIFO
 - b) LIFO

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain basic knowledge in cost and management accounting

CO2: Understand material as an element of cost and its management and control

CO3: Explain labour and its payment plan

CO4: Apply marginal costing and break-even analysis in business decision making

CO5: Prepare budgets for better business planning

E-Resources:

1. www.tallysolution.com
2. www.teachoo.com

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	9	3	3	9	1	3	37
CO 2	9	3	3	1	9	3	3	31
CO 3	9	3	3	1	9	3	3	31
CO 4	9	3	3	3	9	9	3	39
CO 5	9	3	3	3	9	9	9	45
Total	45	21	15	11	45	25	21	183

Low – 1

Medium – 3

High – 9

**COURSES OFFERED FOR BCA (Bachelor of Computer Applications)
PROGRAMME STRUCTURE
(For Students Admitted from 2024-2025)**

Sem	Code	Part	Course	Subject Title	Hours /Week	Credit	CIA	ESE	Total Marks
III	IBCPA331	III	AECC	Accounting Principles & Practices	4	4	40	60	100

**AECC – Accounting Principles & Practices
(For Students Admitted from 2024-2025)**

Semester: III

Hours/week: 2

Subject Code: IBCPA331

Credit: 2

Course Objectives:

1. To impart knowledge in basic concepts of accounting.
2. To use accounting software for business transactions.

Unit I

(6 hours)

Book Keeping and Financial Accounting: Meaning – Objectives – Functions of Accounting- Accounting concepts and conventions – Double entry system – Types of Accounts – Transaction Analysis – Journal

Unit II

(6 hours)

Ledger: Balancing of an Account – Relation between Journal and Ledger – Preparation of Trial Balance

Unit III

(6 hours)

Subsidiary Books: Purchase Book – Sales Book – Purchase Returns Book – Sales Returns Book – Journal Proper – Different types of Cash Book including petty cash book

Unit IV

(6 hours)

Preparation of Final Accounts: Preparation of Trading Account – Preparation of Profit and Loss Account – Balance Sheet – Final Account with Adjustments for Bad Debts, Reserve for Bad Debts, Depreciation, Closing Stock, Outstandings and Prepaid Expenses

Unit V

(6 hours)

Bank Reconciliation Statement: Meaning - Causes- Importance - Preparation Bank Reconciliation Statement

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 17th Edition, 2019.

Reference Books:

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2016.
2. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021.

AECC –Accounting Package Lab

Hours/week: 2
Credit: 2

Basic Accounting & Inventory Features:

- a. Creating Company – Accounts Only – Accounts with Inventory
- b. Creating Group & Ledger – Single mode – Multiple mode
- c. Creating Voucher - Purchase – Sales – Payments – Receipts – Contra
- d. Passing Journals – Journal Entries under Accounts only – Accounts with Inventory mode
- Viewing report – Trial Balance and Adjustment Entries and Viewing.
- e. Bank Reconciliation Statement Preparation – Receivable and Payable bill with details –Ageing Analysis Report.
- f. Inventory – Creating Stock Group – Stock Categories – Stock Items
- g. Order Processing & Tracking System:
- h. Enabling and Creating Purchase Order
- i. Enabling and Creating Sales Order
- j. Track Orders with Receipt and Delivery Notes.
- k. Display Pending Orders and Bills Wise Detail

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic concepts of accounting

CO2: Prepare journal entries, ledger accounts and trial balance

CO3: Construct subsidiary books

CO4: Deal with final accounts

CO5: Reconcile between bank book and pass book

E-Resources:

1. <https://www.pdfdrive.com/implementation-of-tds-in-tally-erp-9-tally-solutions-e17811530.html>

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	9	3	9	9	3	45
CO 2	9	3	3	3	9	9	3	39
CO 3	9	1	3	3	9	9	3	37
CO 4	9	1	3	1	9	9	3	35
CO 5	9	1	3	3	9	9	3	37
Total	45	9	21	13	45	45	15	193

Low – 1

Medium – 3

High – 9

OPEN ELECTIVE COURSES OFFERED FOR
OTHER MAJOR STUDENTS
 (Other than B.Com, B.Com CA, B.Com PA, B.Com Fintech,
 B.Com Honours andBBA)
PROGRAMME STRUCTURE
 (For Students Admitted from 2024-2025)

Sem	Code	Part	Course	Subject Title	Hours /Week	Credit	CIA	ESE	Total Marks
III	IBOE3CO	IV	OEC	Modern Banking	2	2	-	50	50
IV	IBOE4CO	IV	OEC	Salesmanship	2	2	-	50	50

OEC – Modern Banking
 (For Students Admitted from 2023-24)

Semester: III
Subject Code: IBOE3CO

Hours/week: 2
Credit: 2

Course Objectives:

1. To give an insight into modern banking operations
2. To understand and realize the rights and responsibilities while dealing in e-banking transactions

Unit I (6 hours)

Introduction to Banking: Meaning of Customer – Relationship between Banker and Customer – General Rules for Opening an Account

Unit II (6 hours)

Types of Accounts: Current Deposit Account – Fixed Deposit Account – Recurring Deposit- Savings Deposit Account

Unit III (6 hours)

Cheque: Definition – Features – Draft – Crossing – Meaning – Types – General Crossing – Special Crossing – Account Payee Crossing – Double Crossing

Unit IV (6 hours)

E-Banking: Electronic Delivery Channels – ATM – Smart Cards – M-Banking – Advantages of E-Banking – Constraints in E-Banking – E-Cheque – Features of E-Cheque – RTGS And NEFT

Unit V (6 hours)

Overview of Different Types of Banks: Commercial Banks – Cooperative Banks – Central Banking – Development Banking – Private and Public Sector Banks – Non Banking Financial Institutions

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand customer, banker and their relationship

CO2: Acquire knowledge in different types of deposit accounts

CO3: Explain all aspects of cheques

CO4: Deal with E-Banking modes

CO5: Describe different types of banks and their functions

Text Book:

1. E. Gordon & K.Natarajan, *Banking Law & Practice*, Himalaya Publishing House, NewDelhi 23rd Edition, 2016.

Reference Books:

1. P.N. Varshney, *Banking Law & Practice*, Sultan Chand & Sons, New Delhi, 2017.

2. B.S.Raman, *Banking Theory Law & practice*, United Publishers, Bangalore, 2018.

Journal:

1. International Journal of Banking Risk and Management.

E- Resources:

1. <https://lawcorner.in/relationship-between-banker-and-customer/>

2. <https://www.investopedia.com/terms/e/electroniccheck.asp>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	9	3	3	3	3	9	39
CO 5	9	9	3	3	9	9	9	51
Total	45	27	15	15	21	27	27	177

Low – 1

Medium – 3

High – 9

**OEC – Salesmanship
(For Students Admitted from 2024-2025)**

Semester: IV

Subject Code: IBOE4CO

Hours/week: 2

Credit: 2

Course Objectives:

1. To make the student understand the basic concepts of salesmanship
2. To evaluate the student understand and acquire salesmanship skills

Unit I

(6 hours)

Introduction to Personal Selling: Definition – Origin of Sales Persons – Salesmanship aScience, An Art or A Profession – The Qualities Necessary for

Good Sales Persons

Unit II (6 hours)

Duties of the Sales Manager: Managing of Sales Persons – Methods of Control of Sales Persons – Personal Contact – Correspondence – Reports – Printed Aids – Conventions – Contest

Unit III (6 hours)

Selection of Sales Persons: The Number of Sales Persons Required – The Selection Procedure – Job Analysis – Job Description – Job Specification – Sources of Recruitment – The Questionnaire or Application Blank – Personal Interview – Skilled Interview – Psychological and Personality Test – Checking References – Medical Examination – The Final Decision

Unit IV (6 hours)

Training of Sales Persons: Advantages – Main Types – Initial or Break in Training – Continuous or Coaching in the Field – Stimulation or Motivation of the Sales Persons. Remuneration to Sales Persons – Essentials of a Good Remuneration System – Methods of Remuneration – Special Schemes – Compensation Plan – Non Financial Incentives

Unit V (6 hours)

Types of Sales Persons: Selling as a Career – Main Types – Manufacturer’s Sales Person – Wholesaler’s Sales Person – Retail Sales Person – Specialty Sales Person – Industrial Sales Person – Exporter’s Sales Person

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge on the basic concepts of salesmen
- CO2:** Explain the duties need to be followed by the sales manager
- CO3:** To understand selection of salesmen
- CO4:** Deal with training of salesmen
- CO5:** Describe the different types of salesmen

Text Book:

1. Dr. Pooja Goel and Manju Tanwar, Personal Selling and Salesmanship, Galgotia Publishing House Company, 2021.

Reference Books:

1. C. B. Gupta, *Personal Selling and Salesmanship*, Scholar Tech Press Publisher, 2020.
2. SIA Experts, *Advertising & Sales Management*, SIA Publishers & Distributors Pvt Ltd, 2018.

E –Resources:

1. <https://www.yourarticlelibrary.com/salesman/training-salesmen-objectives-contents-and-methods/48684>
2. <https://www.indeed.com/career-advice/career-development/types-of-salespeople>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	3	9	9	45
CO 4	9	9	3	3	9	9	9	51
CO 5	9	9	9	3	9	9	9	57
Total	45	33	21	15	27	33	33	207

Low – 1

Medium – 3

High – 9

B.COM WITH COMPUTER APPLICATION
(Three Year Regular Programme)
(For Students Admitted from 2024-2025)

Programme Specific Outcomes:

Upon the completion of the programme, under graduates will be able to gain

PSO1: Disciplinary Knowledge in the concepts of commerce and computer applications in business

PSO2: Effective Communication Skills to lead the group and organisation in the attainment of overall objective

PSO3: Research Skills and Critical Thinking to identify, understand, analyse and assess the business problems and to suggest solutions

PSO4: Moral, Ethical Awareness/Reasoning to run the business with Corporate Social Responsibility

PSO5: Professional Skills in the field of finance and technology to be placed in ever changing challenging situations

PSO6: Entrepreneurial Skills to explore, innovate, plan, execute, start and run business as job providers

PSO7: Life Long Learning Skills to be self-directed for independent thinking and action to take on day to day problems

PREAMBLE

The Board of Studies of Commerce revamped the curriculum with the following changes in the courses.

- In Semester III, Digital Marketing content has been revised.
- In Semester IV, Extra Credit Course Business Environment content has been revised.

PROGRAMME STRUCTURE

Programme Code: UCC

Sem	Subject Code	Part	Course	Subject Title	Hours /Week	Credit	CIA	ESE	Total Marks
I	IBLT111 /IBLA111 /IBLH111	I	Language I	Tamil I/ Basic Arabic I a or b /Hindi I a or b	5	3	25	75	100
	IBLEIB12/I BLEIIA12	II	Language II	English I a or b	5	3	25	75	100
	IBCCC11	III	Core I	Financial Accounting -1 • Integrated Course- Financial Accounting	6	5	25	75	100
	IBCCC121	III	Core II	Principles of Information Technology	5	4	25	75	100
	IBCCA13	III	AECC I	Programming in C	3	2	25	75	100

IBCCA14P		III	AECC II	Programming in C Lab	2 Annexure V 20245				100
	IBCCS15P	IV	SEC I	PC Package Lab	2	2	-	50	50
				Library/Browsing	1				
				Remedial/Games	1				
Total					30	21	150	500	650
II	IBLT21/IBLA211/IBLH211	I	Language I	Tamil II / Basic Arabic II a or b / Hindi II a or b	5	3	25	75	100
	IBLEIB22/IBLEIIA22	II	Language II	English II a or b	5	3	25	75	100
	IBCCC21	III	Core III	Financial Accounting – II	5	5	25	75	100
	IBCCC22	III	Core IV	Business Statistics	4	4	25	75	100
	IBCCA231	III	AECC III	Database Management System	3	2	25	75	100
	IBCCA241P	III	AECC IV	DBMS Lab	2	2	25	75	100
	IBCCS25P	IV	SEC II	Designing Lab I	2	2	-	50	50
	IBES2	IV	General Interest Course I	Environmental Science	2	2	-	50	50
	IBCCX2/IBCCX20		Extra Credit	Business Communication / Online Course*	-	2	-	100	100
				Library/Browsing	1				
			Remedial/Games	1					
Total					30	23+2	150	550+100	700+100
III	IBLT31/IBLA31/IBLH311	I	Language I	Tamil III / Basic Arabic III a or b / Hindi III a or b	5	3	25	75	100
	IBLEIB32/IBLEIIA32	II	Language II	English III a or b	5	3	25	75	100
	IBCCC31	III	Core V	E-Commerce	4	4	25	75	100
	IBCCC32	III	Core VI	Partnership Accounting	4	4	25	75	100
	IBCCA331P	III	AECC V	Web Designing Lab	4	4	25	75	100
	IBCCS342	IV	SEC III	Digital Marketing	2	2	-	50	50
		IV	OEC		2	2	-	50	50
	IBHR3	IV	GIC II	Human Rights	2	2	-	50	50
	IBXTN3	V	Extension	NSS/ CSS	2	2	100	-	100
IBCCX3/IBCCX30		Extra Credit	Marketing / Online Certificate Course*	-	2	-	100	100	

Total					30	20	25	75	100
					Annexure	V	2024	25	750+
								+100	100
IV	IBLT41/IBL A41/IBLH411	I	Language I	Tamil IV / Basic Arabic IV a or b / Hindi IV a or b	5	3	25	75	100
	IBLEIB42/IBLEIIA42	II	Language II	English IV a or b	5	3	25	75	100
	IBCCC41P	III	Core VII	Banking Law and Practice • Internship/Online Internship	5	4	25	75	100
	IBCCC42	III	Core VIII	Financial Markets & Services	4	4	25	75	100
	IBCCA43	III	AECC VI	Programming in Java	3	2	25	75	100
	IBCCA44P	III	AECC VII	Programming in Java Lab	2	2	25	75	100
	IBCCS45	IV	SEC IV	Business Research Methods	2	2	-	50	50
	IBLVE4	IV	GIC III	Life Skills and Value Education	2	2	-	50	50
		IV	OEC		2	2	-	50	50
	IBCCX41/IBCCX40		Extra Credit	Business Environment /Online Certificate Course*	-	2	-	100	100
Total					30	24+2	150	600+100	750+100
V	IBCCC51	III	Core IX	IncomeTax Theory, Law and Practice – I	6	6	25	75	100
	IBCCC52P	III	Core X	Accounting Package for Business (Tally Prime) • Integrated Course-Front Accounting	5	3	25	75	100
	IBCCC531	III	Core XI	PHP	4	3	25	75	100
	IBCCC541P	III	Core XII	PHP Lab	3	3	25	75	100
	IBCCE5A/IBCCE5B	III	DSE I	Corporate Accounting/ Corporate law	4	4	25	75	100
	IBCCE5C	III	DSE II	Management Accounting/	4	4	25	75	100

IBCCE5D				Corporate Finance	Annexure V		2024		
IBCCS55P	IV	SEC V	Graphics and Animation Lab	2	2	-	50	50	
IBWE5	IV	GIC IV	Women Entrepreneurship	2	2	-	50	50	
IBESX5/ IBCCX5O		Extra Credit	Employability Skills /Online Certificate Course*	-	2	100	-	100	
Total				30	27+2	150 + 100	550	700+ 100	
VI	IBCCC61	III	Core XIII	Accounting for Public Utility	6	5	25	75	100
	IBCCC62	III	Core XIV	IncomeTax Theory, Lawand Practice – II	6	5	25	75	100
	IBCCC63 PW	III	Core XV	Project	6	4	25	75	100
	IBCCC64	III	Core XVI	Practical Auditing	5	4	25	75	100
	IBCCE6A/ IBCCE6B	III	DSE III	Human Resource Management/ Services Marketing	4	4	25	75	100
	IBCCS65P	IV	SEC VI	Designing Lab – II	2	2	-	50	50
				Library/ Browsing	1	-	-	-	
	IBCCX6/ IBCCX6O		Extra Credit	Total Quality Management/Onlin eCertificate Course*	-	2	-	100	100
Total				30	24+2	125	425 + 100	550+ 100	
GRAND TOTAL				180	145 + 10	950 + 100	3150 + 400	4100 + 500	

* For Online certification credit alone will be assigned on submission of certificate obtained through appearing for Online Examination from SWAYAM, EDX, Spoken Tutorial, NPTEL or Coursera.

Note:

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

DSE – Discipline Specific Elective

OEC – Open Elective Course

Semester: I
Subject Code: IBCCC11/IBCOC11/IBPAC11

Hours/Week: 6
Credit: 5

Course Objectives:

1. To explain the basic concepts of accounting and apply skills to help analyze and solve business problems and to take advantage of business opportunities
2. To describe and explain the principles and social responsibilities of accountants in ensuring the integrity of financial information

Unit I

(18 hours)

Introduction to Accounting: Accounting Principles – Conventions – Concepts as per Accounting Standards 1 to 5-Double Entry System: Rules – Scope – Limitations – Journal – Ledger – Trial Balance

Unit II

(18 hours)

Subsidiary Books and Bank Reconciliation Statement: Benefits – Basic Documents – Preparation of individual subsidiary Books – Purchase Book – Sales Book – Purchase Return Book – Sales Return Book – Cash Book – Simple Cash Book Only.

Bank Reconciliation Statement: Need – Difference – Methods – Proforma – Bank Balance To be shown in Balance Sheet – Adjustment in Cash Book

Unit III

(18 hours)

Depreciation Accounting: Basic Factors – Provision for Depreciation – Methods: Straight Line – Written Down Value – Annuity Method

Unit IV

(18 hours)

Final Accounts: Introduction – Trading Account – Profit and Loss Account – Balance Sheet – Preparation of Income and Financial Statements of Sole Trading Concerns with Adjustments – Provision for Bad Debts – Outstanding Expenses & Incomes - Prepaid Expenses & Incomes

Unit V

(18 hours)

Investment Accounts and Voyage Account: Nature – Types of Securities – Purchase and Sale of Investments Cum Interest – Ex-Interest – Investment in Equity Shares – Accounting Treatment of Investments.

Voyage Account: Introduction – Treatment of Special Items – Incomplete Voyage – Voyage in Progress

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in accounting principles and concepts

CO2: Understand single entry system and convert it into double entry system

CO3: Analyze, measure and modify rectification of errors

CO4: Illustrate depreciation accounting with its factors, provision and methods

CO5: Prepare final accounts

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22nd Edition, 2019.

Reference Books:

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2016.
2. T.S.Reddy & Dr.A.Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021
3. M.C. Shukla, *Advanced Accounts*, S Chand & Co Ltd, New Delhi, 19th Edition, 2017

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journals:

1. Indian Journal of Finance.
2. Finance India.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	9	9	9	3	43
CO 2	9	1	9	3	1	3	3	29
CO 3	9	3	9	3	1	9	9	43
CO 4	9	1	9	9	9	9	9	55
CO 5	9	1	9	3	1	9	9	41
Total	45	7	39	27	21	39	33	211

Low – 1

Medium – 3

High – 9

**SEC I – P C Package Lab
(For Students Admitted from 2024-2025)**

Semester: I**Hours/week: 2****Subject Code: IBCCS15P/IBCOS14P/IBPAS14P/IBBAS14P****Credit: 2****Course Objectives:**

1. To explain the basic concepts of windows operating systems
2. To emphasize the students to practically demonstrate the windows operating system

Word Processor**(6 hours)**

1. Document creation, text manipulation with scientific notation
2. Table creation with formatting & conversion
3. Mail merge and letter preparation
4. Drawing flow chart - auto shapes
5. Alignment setup and hyperlink

Electronic Spreadsheet**(6 hours)**

1. Spread sheet chart
2. Formula editor - functions
3. Sorting data, filter

Professional Presentation**(6 hours)**

1. Slides creation (blank and presentation templates)

2. Changing slide design and layout
3. Setting animation effects

Database Management Tool (6 hours)

1. Table creation
2. Queries(total, average)

Personal Information Management (6 hours)

1. Set up an E-mail
2. Exchange email and public folders
3. Set up a calendar
4. a. Create, edit and delete new appointments
5. b. Create recurring appointments

Note: Questions for the external examination will be based on the concepts learnt.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire practical knowledge in word processor

CO2: Demonstrate the concepts of electronic spreadsheet management for business

CO3: Use professional presentation for business purpose

CO4: Explain database management tool

CO5: Develop personal information management system

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	9	3	3	3	3	33
CO 3	9	3	3	3	9	3	3	33
CO 4	9	3	3	3	9	3	9	39
CO 5	9	9	9	3	9	3	9	51
Total	45	21	27	15	33	15	27	183

Low – 1

Medium – 3

High – 9

**Core III – Financial Accounting-II
(For Students Admitted from 2024-2025)**

Semester: II

Subject Code: IBCCC21/IBCOC21/IBPAC21

Hours/week: 5

Credit: 5

Course Outcomes:

1. To understand the key concepts of consignment, joint venture, accounts of non-trading concerns, hire purchase, installment and royalty accounts
2. To make the students exposed to various financial transactions and its current applications

Unit I

(15 hours)

Unit II (15 hours)
Joint Venture Accounts: Introduction – Methods When Separate Set of Books are Maintained / not

Unit III (15 hours)
Accounts of Non-Trading Concerns: Accounts of Non-Trading Concerns including Professionals – Preparation of Receipts and Payments Account – Income and Expenditure Account and Balance Sheet

Unit IV (15 hours)
Hire Purchase and Instalment Accounts: Definition – Features – Accounting Treatment – Calculation of Interest – Calculation of Cash Price.
Instalment Accounts: Instalment Purchase System – Accounting Treatment (Simple Problems Only).

Unit V (15 hours)
Royalty Accounts: Meaning – Nature – Terminology – Accounting Treatment – Sub Lease.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in consignment accounts and its key concepts

CO2: Explain joint venture accounts with its methods

CO3: Construct accounts of non-trading concerns

CO4: Deal with the hire purchase and installment accounts

CO5: Prepare royalty accounts

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22nd Edition, 2019.

Reference Books:

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2016.
2. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021.
3. M.C. Shukla, *Advanced Accounts*, S Chand & Co Ltd, New Delhi, 19th Edition, 2017.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journals:

1. Indian Journal of Finance.
2. Finance India.

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	9	9	3	9	9	9	57
CO 2	9	3	3	3	3	9	3	33
CO 3	9	3	3	3	1	3	3	25
CO 4	9	3	3	3	1	3	3	25
CO 5	9	3	3	3	3	3	3	27
Total	45	21	21	15	17	27	21	167

Low – 1

Medium – 3

High – 9

**Core IV – Business Statistics
(For Students Admitted from 2024-2025)**

Semester: II
Subject Code: IBCCC22

Hours/week: 4
Credit: 4

Course Outcomes:

1. To provide a strong foundations in the principles of statistics
2. To explain statistical techniques and tools for business applications

Unit I (12 hours)

Introduction to Statistics: Meaning and Definition of Statistics – Importance – Functions – Limitations – Classification – Tabulation – Diagrams – Graphic Representation

Unit II (12 hours)

Measures of Central Tendency: Mean – Median – Mode – Combined Mean – Weighted Mean – Harmonic and Geometric Mean

Unit III (12 hours)

Measures of Dispersion and Variability: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-Efficient of Variation

Unit IV (12 hours)

Correlation Analysis: Types – Karl Pearson’s Coefficient of Correlation – Spearman Rank Correlation

Unit V (12 hours)

Regression Analysis: Simple Regression – Equations – Deviation taken from Arithmetic Mean – Deviation taken from Assumed Mean – Correlation Vs Regression

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain Knowledge in statistical tools with its concepts

CO2: Explain the central tendency

CO3: Apply the measures of dispersion and variability

CO4: Deal with correlation analysis

CO5: Apply regression analysis

Text Book:

1. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, New Delhi 46th Edition, 2021.

Reference Books:

1. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi 7th Edition, 2018.

2. D.R. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1st Edition, 2015.

Note : The questions should be asked in the ratio of 70% problem and 30% theory

Journal:

1. International Journal of Statistics and Management System.

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	9	3	33
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	9	3	3	3	9	39
CO 5	9	9	9	3	3	9	9	51
Total	45	21	27	15	15	27	27	177

Low – 1

Medium – 3

High – 9

**Extra Credit – Business Communication
(For Students Admitted from 2024-2025)**

Semester: II**Subject Code: IBCCX2/IBCCX20/IBCOX21/IBCOX20/IBPAX21/IBHOX21****Credit: 2****Course Objectives:**

1. To learn the basic concepts in business communication
2. To understand the various communication methods and theoretical framework required to run a business

Unit I

Introduction to Communication: Communication in Business – Types of Communication – Barriers to Communication – Principles of Effective Communication – Grammatical Standards in Communication – Factors for Selection of Means of Communication

Unit II

Types of Letters: Application for Job Positions – Trade Letters – Enquiries, Offers – Resume Preparation

Unit III

Quotations: Orders – Conformation – Execution – Cancellation of an Order, Complaints and Adjustments – Letters of Collection – Modern Methods of Communication

Unit IV

Banking Correspondence: Elements – Types – Letters of Banking Correspondence

Unit V

Report Writing & E-Mail Etiquettes: Types, Structure and Methods of Drafting Reports for Individuals and Committees – Annual Reports of Businesses. Concept of Email Etiquettes – Types of Email – Forms of Email.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge on communication

CO2: Identify the theoretical framework for writing business letters

CO3: Prepare quotations, letters and modern methods for communication

CO4: Deal with banking correspondence

CO5: Draft report for business

Text Book:

1. R.C.Bhatia, *Modern Commercial Correspondence & Office Management*, Sterling Publishers Pvt. Limited, 19th May, 2015.

Reference Books:

1. Ramesh Pattan Chetty, *Business Communication*, R.Chand & Co, 1st January, 2019.
2. R.C.Sharma, Krishna Mohan & Virendra Singh Nirban, *Business Correspondence*, McGraw Hill Publications, 15th July, 2020.

E- Resources:

1. www.yourarticlelibrary.com
2. www.businessnewsdaily.com

Course Outcomes	Programme outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	9	3	3	39
CO 4	9	3	3	3	3	3	9	33
CO 5	9	9	9	3	9	3	9	51
Total	45	27	21	15	27	15	27	177

Low – 1

Medium – 3

High – 9

CORE V – E-Commerce
(For Students Admitted from 2024-2025)

Semester: III

Hours/week: 4

Subject Code: IBCCC31/IBCOA33

Credit: 4

Course Objectives:

1. To analyze the impact of E-commerce in business models and strategy
2. To equip students with organizational, managerial and technical foundation for e-business operations

Unit I

(12 hours)

Introduction to E-Commerce: Meaning- Advantages- Disadvantages- Ecommerce with 5 C Model- Commerce- Collaboration- Communication- Connection- Computation- M-Commerce- E-Procurement- E-Government- E-Administration- Technical and Economic Challenges

Unit II

(12 hours)

Structure of E-Commerce: Stakeholders-Fundamentals of sales process-Primary process – Secondary process- Technological Elements – Basic Technologies-Middleware-Platforms

Unit III (12 hours)

B2C Business: Buying via Internet- Buying Process- The Pricing Challenge –Pricing Strategies- Reasons for Price Dispersion- Delivery Challenge- Delivering Real Goods- Delivering Real Goods- Payment Challenge- Assessment of Payment-Methods- Payment Procedures-Cyber Money

Unit IV (12 hours)

B2C Business and CRM: Meaning of CRM- Types of CRM process- B2C Software System-Procurement Platform- Strategic of CRM- Operational CRM- CRM Value Chain

Unit V (12 hours)

B2B Business: Meaning of B2B- Difference between B2B and B2C –Supply Chain Management-Supplier-Relationship Management-Market Place-Impact of E-Commerce

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in E-Commerce
- CO2:** Explain E-Commerce and its components
- CO3:** Explain the process of E-Commerce in performing business functions
- CO4:** Describe the procurement and supply chain
- CO5:** Deal with various payment methods

Text Book:

1. Martin Kutz, *Introduction to E-Commerce Combining Business and InformationTechnology*, 1st Edition, 2016.
2. Kenneth C.Laudon, Carol Guercio Traver, *E-Commerce 2018*, Published by Pearson 14th Edition, 2019.

Reference Books:

1. Colin Combe, *Introduction to E-Business: Management Strategy*, 1st, Edition, 2012.
2. Nidhi Dhawan , *Introduction to E-Commerce* , International Book House Pvt.Ltd, 2nd Edition, 2012.
3. Kenneth C. Laudon, New York University, Carol Guercio Traver, *E-Commerce - 2017*, Pearson Publishers, 13th Edition, 2017

Journal:

1. Indian Journal of Commerce and Management Studies.

E-Resource:

1. www.Bookboon.com
2. <https://www.techtarget.com/searchcio/definition/e-commerce>

Course Outcomes	Programme Outcomes
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CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	9	3	3	31
CO 4	9	3	3	3	3	3	3	27
CO 5	9	3	3	3	3	3	9	33
Total	45	9	15	15	27	15	21	147

Low – 1

Medium – 3

High – 9

Core VI – Partnership Accounting
(For Students Admitted from 2024-2025)

Semester: III**Subject Code: IBCCC32/IBCOC32****Hours/week: 4****Credit: 4****Course Objectives:**

1. To understand the accounting treatments of a partnership firm
2. To prepare & maintain the accounts of firms

Unit I**(12 hours)**

Partnership Accounts: General Principles – Profit and Loss Appropriation Account – Capital Accounts of Partners – Fixed and Fluctuating – Final Accounts of Firm

Unit II**(12 hours)**

Admission of a Partner: Treatment of Goodwill – Revaluation of Assets and Liabilities – Accumulated Profit, Losses and Reserves

Unit III**(12 hours)**

Retirement of a Partner: Transfer of Balances due to Retired Partner – Settlement of Retiring Partner – Purchase of Retiring Partner's Share – Share of Profit by Retired Partner and Situation Necessitating the Value of Assets and Liabilities not to be Altered. (Simple Problems only)

Unit IV**(12 hours)**

Death of a Partner: Settlement of Amount due to Legal Representative – Life Insurance Policy – Surrender Value – Premium Paid as Asset and Reserve

Unit V**(12 hours)**

Amalgamation of Partnership Firms: Dissolution of Partnership Firm – Sale to a Company – Insolvency of Partners – Garner Vs Murray Decision

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in partnership accounting principles and procedures

CO2: Explain treatment of goodwill with accumulated profit & losses and reserves

CO3: Explain the accounting treatment at the time of partners retirement

CO4: Deal with the settlement of Life Insurance policies

CO5: Prepare the partnership accounts for amalgamation

Text Book:

1. S.P. Jain, K.L. Narang, Simmi Agrawal, Monika Sehgal, *Advanced Accountancy*, Kalyani Publishers, 2021.

Reference Books:

1. R. L. Gupta & Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & sons, 2018.
2. Dr. M.Arulanandam & Prof K.S. Raman, *Advanced Accountancy*, Himalaya Publishing House, Mumbai, Revised Edition, 1st August, 2016.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. Journal of Commerce and Accounting Research.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	1	3	3	23
CO 3	9	1	3	3	1	9	3	29
CO 4	9	1	3	3	1	3	3	23
CO 5	9	1	3	3	1	3	3	23
Total	45	5	15	15	7	21	15	123

Low – 1
Medium – 3
High – 9

SEC III -Digital Marketing
(For Students Admitted from 2024-2025)

Semester: III**Hours/ week: 2****Subject Code: IBCCS342/IBCOS342/IBPAS342****Credit: 2****Course Objectives:**

1. To impart knowledge on digital marketing and web designing
2. To provide conceptual foundation for online advertising, content marketing and social media platforms

Unit I**(6 hours)**

Introduction to Digital Marketing: Meaning- Concepts –Digital Vs Real Marketing - Marketing Strategy- Marketing research- Importance of Marketing Strategy- Key Concepts- Methodologies

Unit II**(6 hours)**

Introduction to Web Designing: Introduction - Web Design -Web Development-Process-Methodologies-SEO-Optimisation-E-Commerce-Types- Specific Channels For E-Commerce-E Retail Channels-Setting Up An E-Commerce Site-Search Advertising

Unit III**(6 hours)**

Online Advertising: Nature - Concepts-Objectives- Recent Trends -Social Media Advertising-Advantages – Challenges - Analytical Tools - Types of Social Media Ads - Mobile Marketing –Internet Marketing- Social Media Marketing

Unit IV (6 hours)

Content Marketing: -Meaning-Definition-Strategic Building Blocks-Content Creation-Channel Distribution-Advantages-Challenges

Unit V (6 hours)

Social Media: Introduction to Social Media Platform - Marketing With Social Media-Facebook-Youtube-Instagram-Pinterest-Other Social Media Options-CRM- CRM Model- CRM And Data- Benefits of CRM -CRM Strategy

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Gain knowledge in general aspects of Digital Marketing
- CO2:** Experiment with web designing methodologies
- CO3:** Understand the role of online advertising and social media marketing
- CO4:** Frame various strategies in content marketing and its distribution channels
- CO5:** Construct social media platform for marketing

Text Books:

1. Rob stokes, *E-Marketing the Essential Guide to Marketing in a Digital World*, Quirk (pty) Ltd, Libre Texts,6th Edition,2016.
2. Philip Kotler, *Marketing 4.0: Moving from Traditional to Digital*, John Wiley & Sons, Inc, NewJersey, 2016.

Reference Books:

1. GerardusBlokdyk, *Digital Marketing A Complete Guide*, 5STARCOoks, 2019 Edition.
2. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson Publication, 2017 .
3. Simon Kingsnorth, *Digital Marketing Strategy: An Integrated Approach to Online Marketing*, 2019.

Journal:

1. Indian Journal of Marketing

E-Resources:

1. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/Content-Marketing-Bluebook-by-Seven-Boats-Academy.pdf>
2. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/SMM-Panorama-by-Seven-Boats-Academy.pdf>
3. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/FB-Marketing-Guide-by-Seven-Boats-Academy.pdf>

Course Outcomes	Programme Outcomes
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CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	9	3	33
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	1	3	3	9	3	29
CO 4	9	1	9	3	3	9	3	37
CO 5	9	9	9	3	3	9	3	45
Total	45	15	25	15	21	39	15	175

Low – 1
Medium – 3
High – 9

Extra Credit– Marketing
(For Students Admitted from 2024-2025)

Semester: III

Subject Code: IBCCX3/IBCCX30

Credit: 2

Course Objectives:

1. To explain the basic elements in developing marketing strategy
2. To understand the tools, techniques and factors involved in marketing

Unit I

Introduction to Marketing: Definition – Nature – Scope –Importance of Marketing Concept – Marketing Functions – Classification – Approaches to the Study of Marketing

Unit II

Product Planning and Development: Development of a New Product – Product Line – Product Mix – Product Life Cycle-Product Failure –Branding- Labelling-Packaging

Unit III

Pricing: Pricing Objectives – Price Determination – Factors - Kinds of Pricing

Unit IV

Marketing Promotion: Advertisement: Meaning and Importance – Advantages and Criticisms – Advertisement Copy – Advertisement Media; Sales Promotion Tools and Techniques- Advertisement and Publicity

Unit V

Channels of Distribution: Definition – Channel Objectives – Functions – Physical Distribution and Channels of Distribution – Kinds of Channel Members – Factors Considered in Selection of Channels – Importance of Channel Distribution – Channel Option

Course Outcomes:

After completion of this course, student will be able to

CO1: Discuss the basic concepts of Marketing

CO2: Explain the new product planning & development

CO3: Indicate the objectives, factors and kinds of Pricing

CO4: Create marketing promotion through advertisement in order to promote sales

CO5: Choose the correct distribution channel for marketing a product

Text Book:

1. Dr. N. Rajan Nair, *Marketing*, Sultan Chand & Sons, New Delhi ,2018.

Reference Books:

1. Philip Kotler, *Principles of Marketing*, Pearson Education, New Delhi, 17th Edition 2018.
2. David Jobber & Fiona Ellis Chadwick, *Principles and Practice of Marketing*, Mc Graw Hills Publisher, 9th Edition, 2019.

Journals:

1. Indian Journal of Marketing
2. Indian Journal of Marketing Management and Research

E- Resources:

1. <https://www.gktoday.in/topic/nature-and-scope-of-marketing/>
2. <https://businessjargons.com/pricing-in-marketing.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	9	3	33
CO 2	9	3	9	3	3	9	3	39
CO 3	9	3	3	3	3	9	9	39
CO 4	9	9	3	3	9	3	3	39
CO 5	9	9	9	3	3	9	9	51
Total	45	27	27	15	21	39	27	201

Low – 1 Medium – 3 High – 9

**Core VII – Banking Law and Practice
(For Students Admitted from 2024-2025)**

Semester: IV

Subject Code: IBCCC41P/IBCOC41P/IBPAC41P/IBBAC41P

Hours/week: 5

Credit: 4

Course Objectives:

1. To understand the basic concepts in banking law & practice
2. To have conceptual clarity about the process of banking

Unit I

(15 hours)

Banker and Customer: Origin – Banker – Customer – Relationship between a Banker and Customer – Obligations to Honour Cheque – Banker’s Lien – Duty to Maintain the Secrecy of Customer’s Account – Right to Claim Incidental Charges – Right to Charge Compound Interest – Deposits – General Precautions for Opening an Account – Various Types of Deposit Account

Unit II

(15hours)

Negotiable Instrument: Definition – Characteristics – Types – Classification - Cheque – Definition – Cheque and Bills of Exchange – Salient Features of a Cheque – Cheque Vs Draft – Material Alteration – Crossing – Endorsement – Marking

Unit III (15 hours)

Paying Banker and Collecting Banker: Precautions before Honouring a Cheque – Circumstances under which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Recovery – Collecting Banker – Banker as Holder for Value – Banker as an Agent – Conversion – Negligence – Duties of a Collecting Banker

Unit IV (15 hours)

RBI and Commercial Banks: Functions – Commercial Bank - Reserve Bank of India – Basel Norms I, II and III - Banking Ombudsman Scheme

Unit V (15 hours)

Electronic Banking: Models of E-Banking – Traditional Banking Vs E-Banking – Advantages of E-Banking – Constraints in E-Banking – RTGS – NEFT – Mobile Banking – Mobile Banking Services – Advantages and Disadvantages – Security

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in banking

CO2: Understand the concepts of negotiable instruments

CO3: Describe the role of paying banker and collecting banker

CO4: Explain the role of various banks

CO5: Share knowledge in modern banking

Text Book:

1. E. Gordon & K. Natarajan, *Banking Theory Law & Practice*, Himalaya Publishing House, New Delhi, 24th Edition, 2017.

Reference Books:

1. P.N. Varshney, *Banking Law & Practice*, Sultan Chand & Sons, New Delhi, 2017.
2. B.S.Raman, *Banking Theory Law & Practice*, United Publishers, Bangalore, 2018.

Journal:

1. International Journal of Banking Risk and Management

E- Resources:

1. <https://lawcorner.in/relationship-between-banker-and-customer/>
2. <https://sourceessay.com/advantages-and-disadvantages-of-e-banking/>

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	9	3	3	3	3	9	39
CO 5	9	9	3	3	9	9	9	51
Total	45	27	15	15	21	27	27	177

Low – 1

Medium – 3

High – 9

**Core VIII – Financial Markets and Services
(For Students Admitted from 2024-2025)**

Semester: IV
Subject Code: IBCCC42/IBCOC42

Hours/week: 4
Credit: 4

Course Objectives:

1. To understand the basic concepts of financial risks & services
2. To be aware of different choices in financial markets & services

Unit I (12 hours)

The Financial System in India: Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Classification – Financial Rates of Return – Financial Instruments – Development of Financial System in India – Multiplicity of Financial Instruments – Legislative Support – Weakness of Indian Financial System

Unit II (12 hours)

New Issue Market: Meaning – Functions – Methods – General Guidelines – Steps for Public Issue – Private Placement – Offer for Sale – SEBI Guidelines for IPO – Instruments of Issue – Players in the New Issue Market – Advantages of Primary Market – Stock Exchange – New Issue Market Vs Stock Exchange – Recent Trends – Suggestions

Unit III (12 hours)

Secondary Market: Control Over Secondary Market – Stock Exchange – Listing – Stock Brokers – Method of Trading in a Stock Exchange

Unit IV (12 hours)

Online trading and Speculation: Online Trading – NSE Neat System – Carry Over or Badla Transactions – Genuine Trading Vs Speculative Trading – Kinds of Speculators – Speculative Transactions – Stock Indices – Defects of Indian Capital Market – Recent Developments

Unit V (12 hours)

Mutual Fund: Origin – Types of Mutual Fund – Importance of Mutual Fund– Risks – Net Asset Value – Mutual Funds in India – Reasons for Slow Growth – Future of Mutual Fund

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in financial system in India
CO2: Explain new issues markets, SEBI and stock exchange
CO3: Classify secondary market, listing and stock brokers
CO4: Compare online trading with speculation and its concepts
CO5: Share knowledge on mutual funds.

Text Book:

1. E. Gordon & K. Natarajan, *Financial Markets and Services*, Himalaya Publishing Ltd, New Delhi 8th Edition, 2018.

Reference Books:

1. Frederic S. Mishkin & Stanley Eakins, *Financial Markets and Institutions*, Pearson Education Publication, 26 March 2017.
 2. M.Y.Khan, *The Indian Financial System*, Tata McGraw Hill Ltd, New Delhi, 11th Edition, 2018.

Journal:

1. Indian Journal of Finance

E- Resources:

1. <http://www.himpub.com/documents/chapter1321.pdf>
 2. <http://www.tumkuruniversity.ac.in/ocug/comm/notes/FINANCIALMARKETANDSERVICES.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	3	3	3	9	3	9	39
CO 5	9	9	3	3	9	3	9	45
Total	45	21	15	15	27	21	27	171

Low – 1
Medium – 3
High – 9

**SEC IV – Business Research Methods
 (For Students Admitted from 2024-2025)**

Semester: IV
Subject Code: IBCCS45/IBCOS44/IBBAS44

Hours/week: 2
Credit: 2

Course Objectives:

1. To gain basic knowledge in business research methods
 2. To gain skills to identify, analyse & infer on issues through proper research

Unit I

(6 hours)

Introduction to Research: Meaning – Definition - Objectives of Research – Types of Research – Approaches to Research – Significance of Research – Problems in Research

Unit II (6 hours)

Steps in Research: Research Problem – Identification – Selection – Formulation of Research Problem – Formulation of Hypothesis

Unit III (6 hours)

Research Design: Meaning – Definition – Need – Advantages – Contents

Unit IV (6 hours)

Sampling: Meaning – Objectives – Types – Sources of Primary and Secondary Data – Data Collection Tools: Questionnaire and Schedules

Unit V (6 hours)

Data Analysis and Report Writing: Statistical Analysis of Data – Contents of a Good Report

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in research

CO2: Understand the steps to be followed in research

CO3: Design for a good research

CO4: Explain sampling and its impact

CO5: Analyze data and draft reports

Text Book:

1. C.R. Kothari, *Research methodology - Methods and Techniques*, New Age International Publishers, Chennai, 4th Edition, 2019.

Reference Books:

1. O.R.Krishnaswami, M. Ranganathan & P.N.Harikumar, *Research Methodology*, Himalaya Publishing House, 1st Edition 2021
2. M.M.Munshi, K.Gayathri Reddy & Rakesh.H, *Research Methodology*, Himalaya Publishing House, 1st Edition, 2021

E- Resources:

1. <https://www.caluniv.ac.in/academic/Commerce/Study/S-IV-BRM.pdf>
2. <https://www.questionpro.com/blog/research-design/>

Course Objectives	Programme Objectives
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CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	3	3	3	33
CO 4	9	3	9	3	9	3	9	45
CO 5	9	9	9	3	9	9	9	57
Total	45	27	27	15	27	21	27	189

Low – 1

Medium – 3

High – 9

**Extra Credit – Business Environment
(For Students Admitted from 2024-2025)**

Semester: IV**Subject Code: IBCCX41/IBCCX40/IBCOC63****Credit: 2****Course Objectives:**

- To understand the environment in which the business survives
- To face business challenges in different political, economic, technological and legal environments

Unit 1

Business: Meaning - Scope – Characteristics of Modern Business – Business Objectives – Business Environment – Need for Environmental Analysis – Benefits and Limitations – Types of Environment – Importance of Environmental Analysis

Unit II

Social and Cultural Environment: Culture – Interface between Business and Culture – Social Responsibilities of Business – Dimensions – Arguments for and against Social Responsibilities of Business

Unit III

Economic Environment – Nature of Economic Environment – New Economic Policy – Evaluation of New Economic Policy – Privatisation – Objectives – Forms – Arguments for and against Privatisation – Labour Environment: Meaning – Principles of Labour Legislation – Classification of Labour Legislation

Unit IV

Political Environment: Meaning – Role & Functions of Political Environment – Responsibilities of Business towards Government - Relationship between Govt. Business – Legal Environment; Introduction to business Law – SEBI Act-Real Estate Development In India- Real Estate Regulation Act.

Unit V

Global Environment – Globalisation – Manifestation of Globalisation – Global Entry Strategies – Measures to Promote Globalisation – Challenges of Globalisation to Indian Industry. MNCs – Benefits of MNCs – Problems with MNCs – Foreign Capital – Need – Forms – India's Policy on Foreign Capital-SDG Overview-SDG Goals.

Course outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in business and its environment

CO2: Clear understanding between social and cultural environment

CO3: Explain economic environment

CO4: Integrate political environment with legal environment

CO5: Analyze the business environment for globalization with its benefits, problems and challenges

Text Book:

1. Francis Cherunilam, *Business Environment Text & Cases*, Himalaya Publishing House, New Delhi, 27th Revised Edition, 2019.

Reference Books:

1. C.B. Gupta, *Business Environment*, Sulthan Chand Publishers, New Delhi, 2018.

2. K. Chidambaram & V. Alagappan, *Business Environment*, Vikas Publishing House New Delhi, 30 January 2021.

3. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi, 13th Revised Edition 5 June 2017.

Journal:

1. International Journal of Business Analytics and Intelligence

E –Resources:

3. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_BOOK.pdf

4. <http://ssbnc.in/files/bcommaterial/BE.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	3	3	9	3	3	9	39
CO 4	9	3	3	9	3	3	9	39
CO 5	9	9	9	9	3	9	9	57
Total	45	27	21	33	15	21	33	195

Low – 1

Medium – 3

High – 9

**Core IX -Income Tax Theory, Law and Practice – I
(For Students Admitted from 2024-2025)**

Semester: V

Subject Code: IBCCC51/IBCO52/IBPAC51

Hours/week: 6

Credit: 6

Course Objectives:

1. To enable the students to understand the basic concepts and terms related to Income Tax
2. To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and from other sources

Unit I (18 hours)
Introduction to Income Tax: Income Tax Act 1961 – Definition – Agricultural Income – Previous Year – Assessee – Assessment Year – Person – Tax Liability – Resident – Not Ordinarily Resident – Non-Resident – Income Exempted From Tax

Unit II (18 hours)
Income from Salaries: Meaning– Different Forms of Salary - Allowances – Perquisites – Deduction Under Section 16

Unit III (18 hours)
Income from House Property: Computation of Income from House Property.

Unit IV (18 hours)
Income from Business or Profession: Computation of Profits and Gains from Business or Profession

Unit V (18 hours)
Capital Gain and Other Sources: Computation of Capital Gains – Computation of Income from Other Sources

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in Income tax

CO2: Explain assessment of income from salary

CO3: Describe the assignment of income from house property

CO4: Deal with the assessment of income from business or profession

CO5: Compute capital gain and income from other sources

Text Book:

1. Mehrotra H.C. & Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2022

Reference Books:

1. Dr. Vinod K.Singhania, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, Relevant Assessment Year Edition, 2022
2. Lal.B.B and Vashisht.N, *Direct Taxes Practices & Planning*, Pearson Publications, Relevant Assessment Year Edition, New Delhi, 2022
3. Dr. Bhushan and Sharma.K, *Income Tax*, Kalyan Publishers, Relevant Assessment Year Edition, New Delhi, 2022

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	3	9	3	31
CO 3	9	1	3	3	3	3	3	25
CO 4	9	1	3	1	3	3	3	23
CO 5	9	1	3	1	3	3	3	23
Total	45	5	15	11	15	21	15	127
	Low – 1		Medium – 3			High – 9		

**Core X - Accounting Package For Business (Tally Prime)
(For Students Admitted from 2024-2025)**

Semester: V

Hours/week: 5

Subject Code: IBCCC52P/IBCO51P/IBPAE5AP/IBBAC54P/IBHOC53P

Credit: 3

Course Objectives:

- To impart knowledge on accounting concepts using Tally software
 - To understand accounting and inventory features of Tally and equip them with required skill for employability
- Company Info – Create – Alter – Delete – Shut Company.
 - Accounts Info - Create, Alter, Delete, Display Account Group at Single & Multiple Mode - Create, Alter, Delete, Display Ledger Account at Single & Multiple Mode
 - Accounting Vouchers: Receipt – Payment – Contra – Purchase – Sales – Journal, Credit Note and Debit Note - F11 Features - Cost Category & Cost Centre.
 - Inventory Info(Create Alter, Display, Delete) - Unit of Measure(Simple & Compound) - Stock Group - Stock Category - Stock Item - F11 Features Batch wise details - Purchase Order & Sales Order - FBT & GST Calculation.
 - Invoking Inventory in Invoice Mode & Voucher Mode: Purchase & Sales Vouchers
 - Preparation of Bank Reconciliation Statement - Preparation of Final Accounts & Trial Balance
 - Bill Report: Preparation of Outstanding Bill Report (receivables & payables) & Display Stock Summary.

Tally Lab List

- Company Creation -Alteration
- Create – Alter – Delete - Account Group in Single Mode
- Create - Alter – Delete -Account Groups in Multiple Mode
- Create – Alter – Delete - Ledger Account in Single Mode
- Create – Alter – Delete - Ledger Accounts in Multiple Mode
- Creating Receipt Voucher
- Creating Payment Voucher
- Creating Contra Voucher
- Creating Purchase Voucher
- Creating Sales Voucher
- Creating Journal Voucher(journal, credit note, debit note)
- Create Unit of Measure

13. Create Stock Group
14. Create Stock Item
15. Create Purchase Voucher invoking Inventories(invoice mode)
16. Create Sales Voucher invoking Inventories(invoice mode)
17. Prepare Voucher Invoking Batch Wise Details
18. Preparation of Bank Reconciliation Statement
19. Preparation of Outstanding Bills Report(receivables& payables)
20. Cost Category & Cost Centre
21. Create Purchase Order
22. Create Sales Order
23. Calculation of FBT
 24. Calculation of GST
 25. Preparation of Final Accounts
 26. Preparation of Trial Balance
 27. Display Stock Summary

Course Outcomes:

After completion of this course, student will be able to

CO1: Demonstrate create, alter and shut down company accounts

CO2: Sort out accounting vouchers with F11 features

CO3: Explicate different types of journals and ledgers

CO4: Assess bank reconciliation statement and bill reports

CO5: Construct trial balance, stock summary and final accounts

Text Books :

1. Sanjay Satpathy, *Tally Prime Book*, Swayam Education, 2020.

Reference Book:

1. BimlenduShekhar, *Learn Tally Prime with Practical examples*, 2021.

E-Resources:

1. <https://tallysolutions.com/download>
2. www.teachoo.com

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	9	3	3	3	31
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	3	9	3	31
CO 4	9	1	3	3	9	9	3	37
CO 5	9	1	3	3	9	9	9	43
Total	45	5	15	21	33	33	21	173

Low – 1

Medium – 3

High – 9

**DSE I – Corporate Accounting
(For Students Admitted from 2024-2025)**

Semester: V
Subject Code: IBCCE5A/IBCO53/IBPAC53

Hours/week: 4
Credit: 4

Course Objectives:

1. To understand the fundamental concepts of joint stock companies
2. To deal with the accounts of joint stock companies

Unit I (12 hours)

Introduction: Accounting Procedure for Issue of Shares at Par, at Discount and at Premium – Calls in Advance – Calls in Arrear – Forfeiture – Reissue of Shares – Redemption of Preference Shares. – Recording of transactions relating to issue of shares using computers

Unit II (12 hours)

Debentures: Issue of Debentures – Redemption of Debentures – Methods – Lottery Method – Sinking Fund Method – Purchase of Own Debentures – Purchase of Own Debentures as Investment – Cancellation of Own Debentures

Unit III (12 hours)

Profit Prior to / after Incorporation: Final Accounts- Valuation of Shares and Goodwill

Unit IV (12 hours)

Reconstruction: Amalgamation – Absorption — Internal Reconstruction and Capital Reduction. of Joint Stock Companies

Unit V (12 hours)

Liquidation: Statement of Affairs – Deficiency / Surplus Accounts – Liquidator's Final Statement of Accounts

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in shares issue and its accounting treatment

CO2: Explain account concepts in issue of debentures

CO3: Prepare final accounts and value, goodwill and shares

CO4: Deal with the accounting treatments for reconstruction of joint stock companies

CO5: Prepare accounts for liquidation

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 18th Edition, 2019.

Reference Books:

1. R.L. Gupta & M. Radhaswamy, *Corporate accounting Vol-I*, Sulthan Chand and Co.Pvt, Ltd, New Delhi, 14th Revised Edition, 2021.
2. T. S. Reddy & A. Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2021.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	1	1	3	3	3	21
CO 2	9	1	3	3	3	1	3	23
CO 3	9	1	9	3	3	1	3	29
CO 4	9	3	9	3	9	1	3	37
CO 5	9	3	9	3	9	1	3	37
Total	45	9	31	13	27	7	15	147

Low – 1
Medium – 3
High – 9

DSE I – Corporate Law
(For Students Admitted from 2024-2025)

Semester: V

Hours/week: 4

Subject Code: IBCCE5B/ IBCOE5B/ IBBAE5B

Credit: 4

Course Objectives:

1. To be acquainted with the legal norms regulating the companies and their legal structure
2. To enable students understand the impact of corporate law in the functioning of corporate

Unit I

(12 hours)

Company: Definition of Company – Characteristics of Company – Company Distinguished from Partnership – Incorporation of a Company – Documents Required for Registration – Certificate of Incorporation – Certificate of Commencement of Business – Specialties of Companies Act 2013

Unit II

(12 hours)

Kinds of Companies: Classification on the basis of Number of Members – Classification on the basis of Control – Classification on the basis of Ownership

Unit III

(12 hours)

Memorandum of Association: Meaning – Purpose – Printing, Signing, and Form of Memorandum – Contents of Memorandum – Alteration of Memorandum – Doctrine of Ultra Vires

Unit IV

(12 hours)

Articles of Association: Meaning – Contents of Articles – Form of Articles – Table A – Alteration of Articles – Articles and Memorandum– Distinction – Prospectus –Contents of Prospectus – Misleading Prospectus – Statement in Lieu of Prospectus

Unit V

(12 hours)

Winding Up: Meaning – Definition – Distinction between Insolvency and Winding Up – Modes of Winding Up – Winding Up by The Court – Compulsory Winding Up – Voluntary Winding Up – Winding Up Subject to the Supervision of the Court

Course outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic aspects of company

CO2: To understand different types of companies

CO3: Explain memorandum of association and its impact

CO4: Distinguish between memorandum of association and articles of association

CO5: Prepare the accounts for a winding up company

Text Book:

1. N.D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons, New Delhi, 2020.

Reference Books:

1. Ratan Nolakha, *Company Law and Practice*, Vikas Publishing House, New Delhi, 2015.
2. Dr. S. M. Shukla, *Company Law*, Kitab Mahal Publisher, 2019

E- Resources:

1. <https://www.iedunote.com/memorandum-of-association>
2. https://www.tutorialspoint.com/business_law/business_law_winding_up_company.htm

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	1	3	3	3	3	23
CO 2	9	1	3	3	3	3	3	25
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	9	9	3	39
CO 5	9	3	3	3	9	9	9	45
Total	45	11	13	15	27	27	21	159

Low – 1

Medium – 3

High – 9

**DSE II –Management Accounting
(For Students Admitted from 2024-2025)**

Semester: V

Subject Code: IBCCE5C/IBCOE5C/IBBAE5C

Hours/week: 4

Credit: 4

Course Objectives:

1. To enable students to acquire sound knowledge in concepts, methods and techniques of management accounting
2. To make the students competent to develop in processing the accounting information to facilitate managerial decision making

Unit I

(12 hours)

Introduction to Management Accounting: Meaning -Scope – Advantages – Limitations – Management Accounting Vs Financial Accounting – Financial Statement Analysis -

Comparative Statement – Common Size Statement

Unit II (12 hours)
Working Capital Management: Meaning of Working Capital - Objectives - Determinants of Working Capital Requirement - Estimation of Working Capital Requirement - Cash Flow Analysis- Meaning – Uses - Limitations - Preparation of Cash Flow Statement

Unit III (12 hours)
Marginal Costing and Break Even Analysis: Applications of Marginal Costing Techniques for Managerial Decision Making. [Simple problems only] **Standard Costing and Variance Analysis:** Computation of Standard Costing and Variance Analysis- Material, Labour and Overhead Variances [simple problems only]

Unit IV (12 hours)
Ratio Analysis: Introduction to Ratios- Significance – Utility and Limitations – Analysis for Liquidity, Profitability and Solvency

Unit V (12 hours)
Budget and Budgetary Control: Essentials – Limitations – Classification – Fixed and Flexible Budget – Sales Budget – Production Budget – Cash Budget – Zero Base Budgeting

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the basic concepts of management accounting

CO2: Measure and monitor cash flows of organisations

CO3: Apply marginal costing and break-even analysis for decision making

CO4: Assess business performance on the basis of ratios

CO5: Deal with budgets for business planning

Text Book:

1. K.L Gupta, *Management Accounting*, Sahitya Bhawan Publications, Agra, 2018.

Reference Books:

1. S.N. Maheswari, *Principles of Management Accounting*, Sultan Chand Ltd, New Delhi 1st Edition, 2018.

2. M.Y.Khan,P.K.Khan, *Principles of Management Accounting*, Mcgraw Hill Education, 7th Edition, New Delhi, 2017.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	3	3	3	1	3	23
CO 2	9	1	9	3	3	1	3	29
CO 3	9	1	9	9	3	1	3	35
CO 4	9	1	9	9	9	1	3	41
CO 5	9	1	9	3	3	1	3	29
Total	45	5	39	27	21	5	15	157

Low – 1
Medium – 3
High – 9

DSE II – Corporate Finance
(For Students Admitted from 2024-2025)

Semester: V

Hours/ week: 4

Subject Code: IBCCE5D/IBCOE5D

Credit: 4

Course Objectives:

1. To acquire the knowledge on Corporate Finance
2. To face challenges in corporate finance

Unit I

(18 hours)

Financial Management: Nature and Scope of Financial Management— Objectives of Financial Management: Profit Maximization, Shareholders Wealth Maximization (SWM) -Functions – Limitations – Responsibilities of Financial Manager.

Unit II

(18 hours)

Sources of Finance: Short Term Sources of Finance: Trade Credit - Accrued Expenses and Deferred Income, Bank Finance for Working Capital – Long Term Source and Medium Term Finance: Shares, Debentures, Term Loans, Convertible Securities and Warrants, Lease Financing, Venture Capital Financing.

Unit III

(18 hours)

Capital Structure: Essentials-Principles -Factors Determining Capital Structure- Theories: Net Income Approach, Net Operating Income Approach, Traditional View - The Modigliani Miller Hypothesis – Leverage: Meaning– Types: Operating Leverage and Financial Leverage.

Unit IV

(18 hours)

Cost of Capital: Various Sources of Computing Cost of Capital - Cost of Equity Share Capital – Cost of Preference Share Capital - Cost of Debentures – Cost of Retained Earnings - Weighted Average Capital-Importance of Working Capital.

Unit V

(18 hours)

Capital Budgeting: Importance – Factors Affecting Capital Investment Proposals – Capital Budgeting Appraisal Methods –Payback Period– Accounting Rate of Return – Net Present Value Method– Internal Rate of Return Methods.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand both the theoretical and practical aspects of financial management in business organization
- CO 2:** Access financial information from a wide variety of sources and use the information for research
- CO 3:** Analyze the finances of individual corporations both in terms of their performance and capital requirements
- CO 4:** Compute cost of capital for various sources
- CO 5:** Explain the capital structure of a firm

Text Book:

1. B. S. Raman, *Financial Management*, New United Publishers, Bangalore, 2nd Edition, 2016.

Reference Books:

1. I.M. Pandey, '*Financial Management*', Vikas Publishing House, New Delhi, 11th Edition, 2016.
2. Prasanna Chandra, '*Financial Management*', Mc Graw Hill Education Pvt. Ltd, New Delhi, 10th Edition, 2019.
3. M.Y. Khan & P.K. Jain, *Financial Management*, Mc Graw Hill Education, New Delhi, 7th Edition, 2017.
4. Ravi M.Kishore, *Financial Management Theory/Problems/Cases*, Taxmann Publications, 8th Edition, 2020.

Note : Questions must be of 70% problem and 30% theory

E-Resources:

1. <https://www.netsuite.com/portal/resource/articles/financial-management/financial-management.shtml>
2. <https://www.toppr.com/guides/business-environment/business-functions/financial-management/>
3. https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	9	3	9	9	9	57
CO3	9	9	9	3	9	9	9	57
CO4	9	3	3	3	9	9	9	45
CO5	9	9	3	3	3	3	3	33
Total	45	33	27	15	33	33	39	225

Low -1

Medium - 3

High -9

**Core XIII – Accounting For Public Utility
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBCCC61IBCOC61/IBPAC61

Hours/week: 6
Credit: 5

Course Objectives:

- 1.To help the students to understand and apply accounting concepts in business
- 2.To enable students to maintain and manage accounts of a business concerns independently

Unit I (18 hours)

Holding Companies: Preparation of Consolidated Balance Sheet – Goodwill or Cost of Control – Minority Interest – Inter-Company Transactions – Treatment of Unrealized Profit – Revaluation of Assets and Liabilities – Payment of Dividend – Issue of Bonus Shares. (Simple Problems Only)

Unit II (18 hours)

Accounts of Insurance Companies: Accounts of Life Insurance Business – Preparation of Valuation Balance Sheet and Disposal of Surplus – Final Accounts of General Insurance Companies – Provisions for Incomplete Voyage

Unit III (18 hours)

Accounting for Electricity Companies: Nature – Features of Double Account System – Receipts And Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Single Account System Vs Double Account System – Accounts of Electricity Companies – Replacement of an Asset

Unit IV (18 hours)

Banking Company Accounts: Rebate on Bills Discounted – Preparation of Profit and Loss Account – Balance Sheet

Unit V (18 hours)

Government Accounting: Objectives – Difference between Government Accounting and Commercial Accounting – General Structure of the Financial Administration in India – Principles Governing the allocation of Expenditure – Comptroller and Auditor General of India – Conditions of Service – Power and Duties – Public Accounts Committee – Vote on Accounts

Course Outcomes:

After completion of the course, the student will be able to

- CO1:** Acquire knowledge in holding companies and their procedures
- CO2:** Understand and explain the concepts of goodwill & shares and its valuation
- CO3:** Analyze the balance sheet and final accounts of life insurance, general insurance business holding subsidiary companies
- CO4:** Evaluate final accounts under the double accounting system
- CO5:** Deal with banking companies and government accounting

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 10th Edition, 2018.

Reference Books:

1. R.L. Gupta & M. Radhaswamy, *Corporate Accounting vol -II*, Sulthan Chand and Co.Pvt, Ltd, New Delhi, (2021)
2. S.N. Maheswari, *Advanced Accountancy*, Vikas publishing House pvt Ltd, New Delhi, 2018.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	9	3	3	33
CO 2	9	9	3	1	3	3	3	31
CO 3	9	3	9	3	3	3	3	33
CO 4	9	3	3	1	9	9	3	37
CO 5	9	3	3	3	3	3	3	27
Total	45	21	21	11	27	21	15	161

Low – 1

Medium – 3

High – 9

Core XIV - Income Tax Theory, Law and Practice – II
(For Students Admitted from 2024-2025)

Semester: VI**Hours/week: 6****Subject Code: IBCCC62 /IBCO62/IBPAC62****Credit: 5****Course Objectives:**

1. To enable the students to understand the basic concepts and terms related to Income Tax
2. To enable the students to compute income under various heads namely income from clubbing of income, deductions, assessment procedures, assessment of individual and assessment of firms and companies

Unit I**(18 hours)****Clubbing of Income:** Deemed Income – Set Off and Carry Forward of Losses**Unit II****(18 hours)****Deductions:** Deductions in the Computation of Total Income. Deduction under Section 80C to 80U**Unit III****(18 hours)****Assessment Procedures:** Procedure for Assessment – Collection and Recovery – Refund of Tax – Deduction of Tax at Source – Advance Payment of Tax – E-Filing – PAN – Rectification of Mistakes

Unit IV (18 hours)
Assessment of Individual: Individual – Hindu Undivided Family

Unit V (18 hours)
Assessment of Firms and Companies: Firms and Companies

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in clubbing of income

CO2: Illustrate deductions in the computation of total income

CO3: Plan the assessment procedure

CO4: Assess the income of individual and Hindu undivided family

CO5: Deal with the assessment of firms and companies

Text Book:

1. Mehrotra H.C.& Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, NewDelhi, 2021.

Reference Books:

1. Dr. Vinod K.Singhania, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, ReleventAssessment Year Edition, 2021.
2. Lal.B.B and Vashisht.N, *Direct Taxes Practices & Planning*, Pearson Publications,Relevent Assessment Year Edition, New Delhi, 2021.
3. Dr. Bhushan and Sharma.K, *Income Tax*”, Kalyan Publishers, Relevent Assessment Year Edition, New Delhi, 2021.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	1	3	3	3	23
CO 2	9	1	3	1	9	9	3	35
CO 3	9	1	3	1	3	1	3	21
CO 4	9	1	3	1	3	1	3	21
CO 5	9	1	3	1	3	1	3	21
Total	45	5	15	5	21	15	15	121

Low – 1

Medium – 3

High – 9

Core XIV – Project
(For Students Admitted from 2024-2025)

Semester: VI
Subject Code: IBCCC63PW/IBCOC631PW/IBPAC63PW

Hours/week: 6
Credit: 4

Course Objectives:

1. To identify and analyse the problem using statistical tools
2. To suggest and report on problem and solution

Course Outcomes :

After completion of this course, student will be able to

CO1: Plan, implement and control activities related to the projects

CO2: Apply specialized knowledge and competency in areas of specialization

CO3: Demonstrate effective analytical and critical thinking skills in an organizational context

CO4: Prepare the students to face the challenges in the field

CO5: Develop a balanced and diverse approach to solve problems on their own

Guidelines for Project Submission:

1. Students will be guided by the research supervisor who is the department of faculty of the commerce.
2. Viva-voce will be conducted and project will be evaluated by an external examiner.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	9	9	3	9	3	3	45
CO 4	9	9	9	9	9	9	9	63
CO 5	9	9	9	9	9	9	9	63
Total	45	39	33	27	33	27	27	231

Low – 1 Medium – 3 High – 9

**Core XVI – Practical Auditing
(For Students Admitted from 2024-2025)**

Semester: VI

Subject Code: IBCCC64/IBCOC64

Hours/week: 5

Credit: 4

Course Objectives:

1. To understand basic concepts, techniques and procedures of auditing
2. To impart knowledge on the impact of auditing to ensure the authenticity of accounts

Unit I**(15 hours)**

Audit: Definitions – Basic Principles – Objects – Difference between Auditing and Investigation – Advantages of Audit – Limitations – Qualities of an Auditor – qualifications to become an international Auditor-Implications regarding Detection of Errors and Frauds – Various Types of Audit – Audit under Statute – Audit of Accounts of a Sole Trader – Wholesalers – Partnership Firms – Joint Stock Companies – Co-Operative Societies- Accounting Standards for Auditing

Unit II**(15 hours)**

Preparation before Audit : Audit Programme – Audit Note – Audit Files – Working Paper – Procedures for Audit – Internal Control- Schedule for Auditing – Meaning and Definition of Internal Check – Objects of Internal Check – Auditors Duty as Regards Internal Check on Different Items

Unit III (15 hours)
Vouching: Meaning – Definition – Importance – Duties of an Auditor – Vouching of Cash Transaction – Vouching of Trading Transaction

Unit IV (15 hours)
Verification and Valuation of Assets: General Principles – Fixed Assets – Wasting Assets – Investments – Inventories – Freehold and Leasehold Properties – Bills Receivable – Sundry Debtors – Plant and Machinery – Patents – Verification and Valuation of Liabilities – Sundry Creditors – Bills Payable – Bank Overdraft

Unit V (15 hours)
Rights and Duties of Companies Auditor: Rights-Powers-Duties-Types of Report and Opinion-Standard Audit-SA200,210,220 - Liabilities for Negligence – Liability for Misfeasance – Criminal Liability – Liability to Third Party – Legal Position-Recent Audit procedure

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire practical knowledge in auditing

CO2: Perform audit preparatory work

CO3: Deal with vouching of transactions

CO4: Verify and value assets

CO5: Describe rights and duties of company auditor

Text Book:

1 B.N. Tandon, S.Sudharsanam & S.Sundarababu, Practical Auditing, Sultan Chand Co.,Ltd NewDelhi, 2015.

Reference Books:

1. Dr.T.R.Sharma & Dr. I.M.Sahai, *Auditing*, Sahitya Bhawan Publications, Agra ,2021.
2. Dinkar Pagare, *Principles and Practice of Auditing*, Sulthans Chand & Sons, New Delhi, 2021.

Journal:

1. The IUP Journal of Accounting Research & Audit Practices

E-Resources:

1. <https://www.careersinaudit.com/article/accounting-qualifications-from-the-association-of-chartered-certified-accountants/>
2. <https://www.iaasb.org/clarity-center/clarified-standards>

Course Outcomes	Programme Outcomes								
	CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	9	3	3	3	33
CO 2	9	3	3	3	9	3	3	3	33
CO 3	9	3	3	3	9	3	3	3	33
CO 4	9	1	3	3	9	3	3	3	31
CO 5	9	1	3	3	9	3	3	3	31
Total	45	11	15	15	45	15	15	15	161

Low – 1

Medium – 3

High – 9

**DSE III – Human Resource Management
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBCCE6A/IBCOE6A/IBBAC64

Hours/ week: 4
Credit: 4

Course Objectives:

1. To gain knowledge on HRM and its significance in business
2. To provide knowledge on concepts, theories, scope and development of Human Resource Management practices at both national and global level

Unit I**(12 hours)**

Human Resource Management: Characteristics of a Personnel Manager- Importance- Objectives –Scope-Functions of Human Resource Management- Managerial Functions -Planning ,Organising, Directing, Coordinating and Controlling -- Operative Functions–Difference between Personnel Management and Human Resource Management-Role of Human Resource Manager.

Unit II**(12hours)**

Human Resource Planning: Need for Human Resource Planning-Benefits- Recruitment: Sources of Recruitment-Methods or Techniques of Recruitment - Direct Method, Indirect Method, and Third Party Methods-Selection - Steps in Selection Procedure-Interviews-Types-Guidelines for Conducting an Interview.

Unit III**(12 hours)**

Training and Development: Need -Importance- Responsibility for Training -Steps in Training Programmes - Training Policy-Training Methods - On – the-Job -Training (OJT), Job Instruction Training (JIT) Vestibule Training, Off –the-Job Methods.

Unit IV**(12 hours)**

Establishing Pay Plans: Basis of Compensation -Factors Determining Pay Rate-Job Evaluation-Incentives-Statutory Benefits-Non Statutory (Voluntary) Benefits-Insurance Benefits-Retirement Benefits and other Welfare Measures to Build Employee Commitment.

Unit V**(12 hours)**

Performance Appraisal: Purpose-Importance-Approaches to Performance Appraisal-Methods of Performance Appraisal - Traditional Methods, Modern Methods–Promotion-Purpose-Types of Promotion-Demotion-Causes of Demotion-Transfer-Purpose of Transfer-Separation.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the evolution and scope of HRM
CO 2: Assess the role of human resources policies and practices
CO 3: Analyse the various operative functions of HRM
CO 4: Identify the challenges of human resource management
CO 5: Evaluate the e-HRM practices in industry

Text Book:

1. K.Aswhathappa, *Human Resource Management Text and Cases*, McGrawHill Education, 8th Edition, 2017.

Reference Books:

1. P. SubbaRao, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, New Delhi, 5th Edition, 2015
 2. Dr. T.P. Renuka Murthy, Santosh B.R, *Human Resource Management*, Himalaya Publishing House, 1st Edition, 2017
 3. Gary Dessler, *Human Resource Management*, Pearson Education, 16th Edition, 2020
 4. Robert N. Lussier, John R. Hendon, *Human Resource Management: Functions, Applications, and Skill Development*, SAGE Publications, 1st Edition, 2021

Journals:

1. Indian Journal of Training and Development

E-Resources:

1. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ahLCajOqz6/GWFCSpr/XYg==>
 2. <https://www.jigsawacademy.com/blogs/hr-analytics/functions-of-hrm/>
 3. <https://www.managementstudyguide.com/processes-in-human-resource-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	9	39
CO2	9	3	3	3	3	3	9	33
CO3	9	3	3	3	3	3	9	33
CO4	9	3	3	3	3	3	9	33
CO5	9	3	3	3	3	3	9	33
Total	45	15	15	15	15	21	45	171

Low -1

Medium - 3

High -9

DSE III – Services Marketing
(For Students Admitted from 2024-2025)

Semester: VI**Subject Code: IBCCE6B/IBCOE6B/IBBAE6B****Hours/week: 4****Credit: 4****Course Objectives:**

1. To impart knowledge on services marketing and its concepts
 2. To face challenges to the encountered in marketing services and various strategies used by

successful services marketers to overcome difficulties in the current scenario

Unit I (12 hours)
Introduction to Service: Meaning and Definition of Service Marketing – Evolution and Growth of Service Sector – Classification of Services – Difference between Goods and Services – Significance – Impact of Social Environment on the Growth of Services Marketing In India

Unit II (12 hours)
Service Design and Service Marketing Mix: Factors to be considered in Designing Service Process – Blue Printing – Types of Service Layout – Service Benchmarking. Service Marketing Mix: Characteristics – 7 Ps of Service Marketing – Process Mix – Service Product Concept – Pricing in Services – Service Promotion

Unit III (12 hours)
Location of Service and Channel of Distribution: Classification of Location – Factors Governing Location – Role of Service Intermediaries – Franchising – Agent Brokers – Quality of Service

Unit IV (12 hours)
Marketing of Selected Services: Financial Services, Banking, Insurance – Health Services

Unit V (12 hours)
Miscellaneous Services: Education – Tourism – Professional or Consultancy – Telecommunication Services

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in services and services marketing

CO2: Explain service design and service marketing MIS in service industries

CO3: Analyze the service location and channel of distribution in service industries

CO4: Describe the marketing financial, banking, insurance and health services

CO5: Deal with education, tourism, consultancy and telecommunication services

Text Book:

1. Vasanthi Venu Gopal & V.N.Baghu, *Service Marketing*, Sulthan Chand Co Ltd, New Delhi, 2016.

Reference Books:

1. S.M.Jha, *Services Marketing*, Himalaya Publishing House, New Delhi, 7th Edition 2018

2. Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee & Gopal Das, *Essentials of Services Marketing*, Pearson Publisher, 3rd Edition, 2019.

Journal:

1. Indian Journal of Marketing

E –Resources:

1. <https://www.analyticssteps.com/blogs/what-service-marketing-features-and-types>

2. <https://www.economicdiscussion.net/marketing-2/what-is-service-marketing/31875>

3. <https://blog.udemy.com/service-marketing-mix/>
 4. <https://www.nngroup.com/articles/service-design-101/>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	1	1	1	3	21
CO 2	9	3	3	1	1	1	3	21
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	3	3	3	27
CO 5	9	3	3	9	3	9	9	45
Total	45	15	15	17	11	17	21	141
	Low – 1		Medium – 3			High – 9		

**Extra Credit - Total Quality Management
(For Students Admitted from 2024-2025)**

Semester: VI

Subject Code: IBCCX6/IBCCX6O/IBCOX6/IBCOX6O/IBPAX6/IBPAX6O

Credit: 2

Course Objectives:

1. To provide an understanding of the process of managing Quality services
2. To develop knowledge on fundamental disciplines of business linked with the concepts of service excellence and quality

Unit I

(6 hours)

Introduction to Total Quality Management : Scope of TQM – Guiding Principles of TQM – Evolution of TQM – Preparing for TQM – Stages in TQM Implementation – TQM Models- Digital TQM- Sustainable TQM- Agile TQM- Japanese TQM.

Unit II

(6 hours)

SWOT Analysis: Strategic Planning –Organizational Culture- Customer Focus – Types of Customers – Customer Satisfaction Model – Customer Retention Model –Quality Function Deployment- Customer Satisfaction - Measurement.

Unit III

(6 hours)

Continuous Improvement Strategies: Deming Wheel – Zero Defect Concept- Benchmarking – Six Sigma- Preventive Techniques.

Unit IV

(6 hours)

Quality Certification: ISO 9000 Series Certification – ISO 9001: 2000 Certification – ISO 14000 Series

Certification – QS 9000 Certification – Quality Auditing- Quality Indicators – ISO – BSI - Quality Awards.

Unit V

(6 hours)

TQM Road Map: Quality & Cost-Characteristics of Quality-Micro Analysis of Quality Cost- Measurement of Quality – TQM Implementation Strategy – Failure of TQM.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the quality norms of organisations
- CO 2:** Explain the importance of quality management
- CO 3:** Develop conversant with SWOT analysis
- CO 4:** Apply benchmark for quality management
- CO 5:** Deal with ISO certification process

Text Book:

1. Sunil Luthra, Dixit Garg, Ashish Agarwal, Sachin K. Mangla , *Total Quality Management* , CRC Press , 1st Edition, 2020.

Reference Books:

2. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1st Edition, 2018.
3. D.R. Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth-Heinemann Publication, 1st Edition, 2016.
4. Poornima M. Charantimath, *Total Quality Management*, Pearson Education, 2017.
5. Sunil Sharma, *Total Quality Management: Concepts, Strategy and Implementation for Operational Excellence*, SAGE Publications Pvt. Ltd, 1st Edition, 2018.

E-Resources:

1. <https://asq.org/quality-resources/total-quality-management>
2. <https://www.juran.com/blog/what-is-total-quality-management/>
3. <https://www.managementstudyguide.com/total-quality-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	3	1	1	3	3	29
CO3	9	3	1	3	9	3	9	37
CO4	9	3	3	1	3	1	3	23
CO5	9	3	3	9	3	1	3	31
Total	45	21	13	17	19	11	27	153

Low -1

Medium - 3

High -9

B Com with Computer Applications

Three Years Regular Programme
(For Students Admitted from 2022-23)

PREAMBLE

The Board of Studies of Computer Science revamped the curriculum with the following changes

Core Papers

- PHP Lab and Web Designing Lab has been interchanged
- Web Designing has been removed and PHP has been introduced in V semester
- Web Designing Lab syllabus has been modified

PROGRAMME STRUCTURE - PROGRAMME CODE: UCC

Sem	Subject code	Part	Course	Subject Title	Hours/Week	Credits	CIA	ESE	TOTAL
I		I	Language I	Tamil I / Arabic I / Hindi I	5	3	40	60	100
		II	Language II	English I a (or) b	5	3	40	60	100
		III	Core I	o Financial Accounting- I	6	5	40	60	100
	IBCCC12	III	Core II	Principles of Information Technology	5	4	40	60	100
	IBCCA13	III	AECC I	Programming in C	3	2	40	60	100
	IBCCA14P	III	AECC II	Programming in C Lab	2	2	40	60	100
	IBCCS15P	IV	SEC I	PC Package Lab	2	2	-	50	50
				Library / Browsing	1	-	-	-	-
				Remedial/ Games	1	-	-	-	-
			TOTAL	30	21	240	410	650	
II		I	Language I	Tamil II / Arabic II / Hindi II	5	3	40	60	100
		II	Language II	English II a (or) b	5	3	40	60	100
		III	Core III	Financial Accounting- II	5	5	40	60	100
		III	Core IV	Business Statistics	4	4	40	60	100
	IBCCA23	III	AECC III	Data Base Management System	3	2	40	60	100
	IBCCA24P	III	AECC IV	DBMS Lab	2	2	40	60	100
	IBCCS25P	IV	SEC II	Designing Lab I	2	2	-	50	50
		IV	GIC I	Environmental Science	2	2	-	50	50
				Library / Browsing /	1	-	-	-	-

				Lectures						
				Remedial	1	-	-	-	-	
		Extra Credit		Business Communication / * Online Course	-	2	-	100	100	
				TOTAL	30	23+2	240	460+100	700+100	
III		I	Language I	Tamil III / Arabic / Hindi III	5	3	40	60	100	
		II	Language II	English III a (or) b	5	3	40	60	100	
		III	Core V	E-Commerce	4	4	40	60	100	
		III	Core VI	Partnership Accounting	4	4	40	60	100	
		IBCCA331P	III	AECC V	Web Designing Lab	4	4	40	60	100
			IV	SEC III	Digital Marketing	2	2	-	50	50
			IV	OEC		2	2	-	50	50
			IV	GIC II	Human Rights	2	2	-	50	50
			V	Extension	NSS/CSS	2	2	100	-	100
			Extra Credit	Marketing/ *Online Course	-	2	-	100	100	
				TOTAL	30	26+2	300	450+100	750+100	
IV		I	Language I	Tamil IV / Arabic IV / Hindi	5	3	40	60	100	
		II	Language II	English IV a (or) b	5	3	40	60	100	
		III	Core VII	Banking Law and Practice	5	4	40	60	100	
		III	Core VIII	Financial Markets & Services	4	4	40	60	100	
		IBCCA43	III	AECC VI	Programming in Java	3	2	40	60	100
		IBCCA44P	III	AECC VII	# Programming in Java Lab	2	2	40	60	100
			IV	SEC IV	Business Research Methods	2	2	-	50	50
			IV	GIC III	Life Skills and Value Education	2	2	-	50	50
			IV	OEC		2	2	-	50	50
			Extra Credit	Business Environment/ *Online Course	-	2	-	100	100	
				TOTAL	30	24+2	240	510+100	750+100	
V		III	Core IX	o Income Tax Law & Practices –I	6	6	40	60	100	
		III	Core X	Accounting Package Lab(Tally)	5	3	40	60	100	
		IBCCC531	III	Core XI	PHP	4	3	40	60	100

	IBCCC541P	III	Core XII	PHP Lab	3	3	40	60	100
		III	DSE I	Corporate Accounting /Corporate Law	4	4	40	60	100
		III	DSE II	Management Accounting / Corporate Finance	4	4	40	60	100
	IBCCS55P	IV	SEC V	Graphics and Animation Lab	2	2	-	50	50
		IV	GIC IV	Women Entrepreneurship	2	2	-	50	50
			Extra Credit	Employability Skills/ *Online Course	-	2	100	-	100
				TOTAL	30	27+2	200+100	460	700+100
VI		III	Core XIII	Accounting for Public Utility	6	5	40	60	100
		III	Core XIV	Income Tax Theory Law and Practice –II	6 (T-4 P-2)	5	40 (T-25 P-15)	60	100
		III	Core XV	Project	6	4	40	60	100
		III	Core XVI	Practical Auditing	5	4	40	60	100
		III	DSE III	Human Resource Management / Services Marketing	4	4	40	60	100
	IBCCS55P	IV	SEC VI	Designing Lab II	2	2	-	50	50
				Library/Browsing	1	-			
			Extra Credit	Total Quality Management / *Online Course	-	2	-	100	100
				TOTAL	30	24+2	200	350+100	550+100
				GRAND TOTAL	180	145+10	1420+100	2640+400	4100+500

*For Online Course credit alone will be assigned on submission of certificate obtained by appearing for online examination from EdX, Spoken Tutorial, NPTEL or Coursera etc.

For internship course, refer www.internshala.com

o For online course integration, syllabus will be taken from spoken tutorial, swayam, edx, Udemy, coursera

AECC - Ability Enhancement Compulsory Course

SEC - Skill Enhancement Course

DSE - Discipline Specific Elective

OEC - Open Elective Course

GIC – General Interest Course

XX ACADEMIC COUNCIL

B.COM WITH PROFESSIONAL ACCOUNTING**PREAMBLE**

The Board of studies of commerce revamped the curriculum with the following changes in the courses

- In Semester III, Digital Marketing content has been revised.
- In Semester IV, Business Mathematics content has been revised
- In Semester V, Discipline Specific Elective Business Environment content has been revised.

PROGRAMME STRUCTURE

Programme Code : UPA

Sem	Subject Code	Part	Course	Subject Title	Hours / Week	Credit	CIA	ESE	Total Marks
I	IBLT111 /IBLA111 /IBLH111	I	Language I	Tamil I/Arabic I/Hindi I	5	3	25	75	100
	IBLEIB12/I BLEIIA12	II	Language II	English I a or b	5	3	25	75	100
	IBPAC11	III	Core I	Financial Accounting - I •Integrated Course - Customer Relationship Management	6	5	25	75	100
	IBPAC12	III	Core II	Principles of Management	5	4	25	75	100
	IBPAA13	III	AECC I	Business Economics	5	4	25	75	100
	IBPAS14P	IV	SEC I	PC Package (lab)	2	2	-	50	50
				Library/Browsing	1	-			
			Remedial/Games	1	-				
	Total				30	21	125	425	550
	IBLT21/IBL A211/IBLH 211	I	Language I	Tamil II/Arabic II/Hindi II	5	3	25	75	100
	IBLEIB22/ IBLEIIA22	II	Language II	English II a or b	5	3	25	75	100
	IBPAC21	III	Core III	Financial Accounting – II	6	5	25	75	100
	IBPAC22	III	Core IV	Management Accounting	4	4	25	75	100

II	IBPAA23	III	AECC II	Business Statistics	5	4	25	75	100
	IBPAS24/ IBCOS24/ IBBAS34/ IBHOS55/ IBFTS14	IV	SEC II	Logical Reasoning	2	2	-	50	50
	IBES2	IV	GIC I	Environmental Science	2	2	-	50	50
				Library/Browsing	1	-			
	IBPAX21/ IBPAX20		Extra Credi t	Business Communication/ OnlineCourse*	-	2	-	100	100
Total					30	23+2	125	475+ 100	600+ 100
III	IBLT31/IBL A31/IBLH3 11		Language I	Tamil III/Arabic III/Hindi III	5	3	25	75	100
	IBLEIB32/I BLEIIA32		Language II	English III a or b	5	3	25	75	100
	IBPAC31	III	Core V	Cost Accounting	4	4	25	75	100
	IBPAC32	III	Core VI	Advanced Financial Accounting	4	4	25	75	100
	IBPAA33	III	AECC III	Accounting Standards	4	4	25	75	100
	IBPAS342	IV	SEC III	Digital Marketing	2	2	-	50	50
		IV	OEC		2	2	-	50	50
	IBHR3	IV	GIC II	Human Rights	2	2	-	50	50
	IBXTN3	V	Extension	NSS/CSS	2	2	100	-	100
IBPAX3/ IBPAX30		Extra Credit	International Marketing/ Online Course*	-	2	-	100	100	
Total					30	26+2	225	525 + 100	750 + 100
	IBLT41/IBL A41/IBLH4 11		Language I	Tamil IV/Arabic IV/ Hindi IV	5	3	25	75	100
	IBLEIB42/I		Language II	English IV a or b	5	3	25	75	100

	BLEIIA42								
IV	IBPAC41P	III	Core VII	Banking Law & Practice Internship or Online Internship	5	4	25	75	100
	IBPAC42	III	Core VIII	Partnership Accounting	4	4	25	75	100
	IBPAA432	III	AECC IV	Business Mathematics	5	4	25	75	100
	IBPAS441/ IBHOS35P	IV	SEC IV	Goods and Service Tax	2	2	-	50	50
	IBLVE4	IV	GIC III	Life Skills and Value Education	2	2	-	50	50
		IV	OEC		2	2	-	50	50
	IBPAX4/ IBPAX40		Extra Credit	Corporate Law/ Online Course*	-	2	-	100	100
	Total				30	24+2	125	525+100	650+100
V	IBPAC51	III	Core IX	Income Tax Theory, Law & Practice – I	6	5	25	75	100
	IBPAC52	III	Core X	Auditing and Assurance I	6	5	25	75	100
	IBPAC53	III	Core XI	Corporate Accounting •Integrated Course Front Accounting	6	5	25	75	100
	IBPAE5AP	III	DSE I	Accounting Package for Business(Tally Prime)/Business Environment	4	4	25	75	100
	IBPAE51B								
	IBPAE5C	III	DSE II	Commercial Law/ Corporate Finance	4	4	25	75	100
	IBPAE5D								
	IBPAS54/ IBCOS54/ IBHOS46/ IBFTS55	IV	SEC V	Corporate Compliance Management	2	2	-	50	50
	IBWE5	IV	GIC IV	Women Entrepreneurship	2	2	-	50	50
	IBESX5/ IBPAX50		Extra Credit	Employability Skills / Online Course*	-	2	100	-	100
Total				30	27+2	125+100	475	600+100	
	IBPAC61	III	Core XII	Accounting for Public Utility	6	5	25	75	100

VI	IBPAC62	III	Core XIII	Income Tax Theory, Law & Practice II	6	5	25	75	100
	IBPAC63PW	III	Core XIV	Project	6	4	25	75	100
	IBPAC64	III	Core XV	Auditing and Assurance – II	5	4	25	75	100
	IBPAE61A	III	DSE III	Investment Management/ Logistics & Supply Chain Management	4	4	25	75	100
	IBPAE6B								
	IBPAS65	IV	SEC VI	Enterprise Resource Planning	2	2	-	50	50
	IBPAX6/ IBPAX6O		Extra Credit	Total Quality Management / Online Course	-	2	-	100	100
Total					30	24+2	125	425+ 100	550+ 100
GRAND TOTAL					180	145+ 10	850+ 100	2850+ 400	3700+ 500

*For Online certification credit alone will be assigned on submission of certificate obtained through appearing for Online Examination from SWAYAM, EDX, Spoken Tutorial, NPTEL or Coursera.

AECC - Ability Enhancement Compulsory Course

SEC - Skill Enhancement Course

DSE - Discipline Specific Elective

OEC - Open Elective Course

Core I– Financial Accounting-I
(For Students Admitted from 2024-2025)

Semester: I

Subject Code: IBPAC11

Hours/Week: 6

Credit: 5

Course Objectives:

1. To explain the basic concepts of accounting and apply skills to help analyze and solve business problems and to take advantage of business opportunities
2. To describe and explain the principles and social responsibilities of accountants in ensuring the integrity of financial information

Unit I

(18 hours)

Introduction to Accounting: Accounting Principles – Conventions – Concepts as per Accounting Standards 1 to 5-Double Entry System: Rules – Scope – Limitations – Journal – Ledger – Trial Balance

Unit II

(18 hours)

Subsidiary Books and Bank Reconciliation Statement: Benefits – Basic Documents – Preparation of individual subsidiary Books – Purchase Book – Sales Book – Purchase Return Book – Sales Return Book – Cash Book – Simple Cash Book Only.

Bank Reconciliation Statement: Need – Difference – Methods – Proforma – Bank Balance to be

shown in Balance Sheet – Adjustment in Cash Book

Unit III (18 hours)

Depreciation Accounting: Basic Factors – Provision for Depreciation – Methods: Straight Line – Written Down Value – Annuity Method

Unit IV (18 hours)

Final Accounts: Introduction – Trading Account – Profit and Loss Account – Balance Sheet- Preparation of Income and Financial Statements of Sole Trading Concerns with Adjustments – Provision for Bad Debts – Outstanding Expenses & Incomes - Prepaid Expenses & Incomes

Unit V (18 hours)

Investment Accounts and Voyage Account: Nature – Types of Securities – Purchase and Sale of Investments Cum Interest – Ex-Interest – Investment in Equity Shares – Accounting Treatment of Investments.

Voyage Account: Introduction – Treatment of Special Items – Incomplete Voyage – Voyage in Progress

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in accounting principles and concepts

CO2: Understand single entry system and convert it into double entry system

CO3: Analyze, measure and modify rectification of errors

CO4: Illustrate depreciation accounting with its factors, provision and methods

CO5: Prepare final accounts

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22nd Edition, 2019.

Reference Books:

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2016.

2. T.S.Reddy & Dr.A.Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021

3. M.C. Shukla, *Advanced Accounts*, S Chand & Co Ltd, New Delhi, 19th Edition, 2017

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journals:

1. Indian Journal of Finance.

2. Finance India.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	9	9	9	3	43
CO 2	9	1	9	3	1	3	3	29
CO 3	9	3	9	3	1	9	9	43
CO 4	9	1	9	9	9	9	9	55

CO 5	9	1	9	3	1	9	9	41
Total	45	7	39	27	21	39	33	211

Low – 1

Medium – 3

High – 9

**Core II - Principles of Management
(For Students Admitted from 2024-2025)**

Semester: I
Subject Code: IBPAC12

Hours/ week: 5
Credit:4

Course Objectives:

1. To understand the principles of management
2. To apply the principles of management in day to day business

Unit I (15 hours)

Introduction to Management: Importance – Characteristics –Contributions of Taylor, Fayol and Peter Drucker –Functions of Management- Management as an Art and Science – Management as a Profession – Approaches to Management –Role of Manager – Elements of System Approach – Evaluation of System Approach-Trends and Challenges of Management in Global Scenario.

Unit II (15 hours)

Planning & Decision Making: Characteristics –Importance –Purpose of Planning-Steps in Planning – Kinds of Planning – Types of Plans – Advantages and Limitations of Planning-Concept of MBO. **Decision Making:** Characteristics of Decision Making - Elements of Decision Making-Process of Decision Making –Decision Making Techniques.

Unit III (15 hours)

Organising: Principles of Organising – Types of Organisation - Line and Staff Organisation, Functional, Project and Matrix Organisation-Methods of Matrix Organisation- Span of Management – Delegation and Decentralization-Advantages and Disadvantages-Distinction between Delegation and Decentralization.

Unit IV (15 hours)

Staffing: Objectives – Methods - Meaning and Sources of Recruitment-Internal & External– Selection –Selection Procedure – Training –Importance –Objectives of Training- Need for Training – On the Job Training – Off the Job Training.

Unit V (15 hours)

Directing & Controlling: Principles of Directing – Characteristics of a Good Order – Importance of Directing – Characteristics of Direction. **Controlling** - Characteristics – Types – Requirements for an Effective Control System-Controlling Techniques.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Acquire adequate knowledge on the global environment in which business operates

CO 2: Understand the evolution of management thinking

CO 3: Analyze the theories of motivation, leadership and communication

CO 4: Examine valuable insights into the working of business organizations

CO 5: Develop managerial skills required for the contemporary management practice

Text Books:

1. L.M.Prasad, *Principles of Management*, Sultan Chand & Company Ltd, New Delhi, 2019.
2. Harold Koontz, *Essentials of Management: An International, Innovation and Leadership Perspective*, 10th Edition, 2015.

References Books:

1. Dr.S.C.Saxena, *Principles of Management*, Sahitya Bhawan Publications, Agra, 2019.
2. Dingar Pagare, *Principles of Management*, Sultan Chand & Sons, 6th Edition, 2018.
3. Stephen, *Principles of Management*, Pearson Publication, New Delhi, 14th Edition, 2019.

Journals:

1. Indian Journal of Management
2. Indian Journal of Commerce and Management Studies

E-Resources:

1. https://en.wikiversity.org/wiki/Principles_of_Management
2. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ahLCajOqz6/GWFCSpr/XYg==>
3. https://assets.openstax.org/oscms-prodcms/media/documents/PrinciplesofManagement-OP_mGBMvoU.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	1	3	9	3	3	29
CO2	9	3	1	3	1	3	3	23
CO3	9	9	3	9	9	3	3	45
CO4	9	3	3	1	3	3	3	25
CO5	9	3	1	3	3	3	9	31
Total	45	19	9	19	25	15	21	153

Low -1

Medium - 3

High -9

AECC I– Business Economics
(For Students Admitted from 2024-2025)

Semester: I
Subject Code: IBPAA13

Hours/ week: 5
Credit: 4

Course Objectives:

1. To understand the basic concepts of business economics
2. To enable better insight into better decision making in business

Unit I

(15 hours)

Introduction to Business Economics: Nature and Scope of Business Economics -Types of Business Decisions-Objectives of Business Economics –Difference between Economics and Business Economics–Importance of Business Economics-Role and Responsibilities of Business Economist.

Unit II (15 hours)

Consumption Analysis: Law of Diminishing Marginal Utility-Concept of Consumer Surplus - Characteristics- Types - Law of Demand - Exceptions - Demand Determinants – Demand Distinctions- Elasticity of Demand – Types – Measurement – Factors -Importance - Demand Forecasting: Meaning – Factors – Importance – Methods of Forecasting.

Unit III (15 hours)

Production, Cost and Revenue Analysis: Production: Factors of Production- Production Function - Scale of Production- Economies of Scale - Cost: Types of Costs - Cost Concepts - Cost-output relationship-Cost Function - Cost Curves - Revenue: Revenue Concepts - Revenue Curves.

Unit IV (15 hours)

Market and Profit Analysis: Perfect Competition - Imperfect Competition – Monopoly - Monopolistic Competition – Oligopoly. Profit: Functions of Profit - Concept of Normal Profit- Gross Profit- Normal Profit-Abnormal Profit - Sales Maximization Principle – Relationship between investment and profit.

Unit V (15 hours)

Macro-Economic Analysis: National Income- Definition-Concepts- Measurement and its Difficulties -Monetary Policy- Fiscal Policy-Economic Reforms: Liberalization, Privatization and Globalization Inflation: Meaning- Types –Causes & Remedies. Business Cycle: Phases-Measures to overcome.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the significance of the basic concepts of business economics
- CO 2:** Identify the significance of demand, supply, equilibrium and their determinants
- CO 3:** Analyse the production function, cost and revenue analysis
- CO 4:** Evaluate the performance of different markets
- CO 5:** Develop skills to make economic analysis at macro level

Text Books:

1. D.N.Dwivedi, *Managerial Economics*, Vikas Publishing House, 9th Edition, 2021.
2. S.K.Agarwal, *Business Economics*, S.Chand & Sons, 1st Edition, 2018.

Reference Books:

1. Maheswari, Maheshwari &Sinha, *Business Economics* , SBPD Publishing House, New Delhi, 2nd Edition, 2021.
2. H.L.Ahuja, *Macroeconomics Theory and Policy*, S.Chand& Sons, New Delhi, 20th Edition 2019.
3. Dr.S.Sankaran, *Business Economics*, Margham Publishers, Chennai, 2016.
4. K.Rajagopalchar, *Business Economics*, Atlantic Publishers, 2020.

Journals:

1. International Review of Applied Economic Research
2. International Journal of Economic Research

E-Resources:

1. <https://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
2. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)

3. https://en.wikipedia.org/wiki/Managerial_economics

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	1	1	21
CO2	9	1	9	1	3	3	1	27
CO3	9	1	3	3	3	1	3	23
CO4	9	1	9	3	9	3	3	37
CO5	9	3	9	3	3	9	9	45
Total	45	7	33	13	21	17	17	153

Low -1

Medium - 3

High -9

SEC I – P C Package Lab
(For Students Admitted from 2024-2025)

Semester: I
Subject Code: IBPAS14P

Hours/week: 2
Credit: 2

Course Objectives:

1. To explain the basic concepts of windows operating systems
2. To emphasize the students to practically demonstrate the windows operating system

Word Processor

(6 hours)

1. Document creation, text manipulation with scientific notation
2. Table creation with formatting & conversion
3. Mail merge and letter preparation
4. Drawing flow chart - auto shapes
5. Alignment setup and hyperlink

Electronic Spreadsheet

(6 hours)

1. Spread sheet chart
2. Formula editor - functions
3. Sorting data, filter

Professional Presentation

(6 hours)

1. Slides creation (blank and presentation templates)
2. Changing slide design and layout
3. Setting animation effects

Database Management Tool

(6 hours)

1. Table creation
2. Queries(total, average)

Personal Information Management

(6 hours)

1. Set up an E-mail
2. Exchange email and public folders
3. Set up a calendar
4. a. Create, edit and delete new appointments
5. b. Create recurring appointments

Note: Questions for the external examination will be based on the concepts learnt.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire practical knowledge in word processor

CO2: Demonstrate the concepts of electronic spreadsheet management for business

CO3: Use professional presentation for business purpose

CO4: Explain database management tool

CO5: Develop personal information management system

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	9	3	3	3	3	33
CO 3	9	3	3	3	9	3	3	33
CO 4	9	3	3	3	9	3	9	39
CO 5	9	9	9	3	9	3	9	51
Total	45	21	27	15	33	15	27	183

Low – 1

Medium – 3

High – 9

**Core III – Financial Accounting-II
(For Students Admitted from 2024-2025)**

Semester: II

Subject Code: IBPAC21

Hours/week: 6

Credit: 5

Course Outcomes:

1. To understand the key concepts of consignment, joint venture, accounts of non-trading concerns, hire purchase, installment and royalty accounts
2. To make the students exposed to various financial transactions and its current applications

Unit I

(18 hours)

Consignment Accounts: Normal Loss – Abnormal Loss – Calculation of Unsold Stock

Unit II

(18 hours)

Joint Venture Accounts: Introduction – Methods When Separate Set of Books are Maintained / not

Unit III

(18 hours)

Accounts of Non-Trading Concerns: Accounts of Non-Trading Concerns including Professionals – Preparation of Receipts and Payments Account – Income and Expenditure Account and Balance Sheet

Unit IV

(18hours)

Hire Purchase and Instalment Accounts: Definition – Features – Accounting Treatment – Calculation of Interest – Calculation of Cash Price.

Instalment Accounts: Instalment Purchase System – Accounting Treatment (Simple Problems Only).

Unit V (18 hours)
Royalty Accounts: Meaning – Nature – Terminology – Accounting Treatment – Sub Lease.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in consignment accounts and its key concepts

CO2: Explain joint venture accounts with its methods

CO3: Construct accounts of non-trading concerns

CO4: Deal with the hire purchase and installment accounts

CO5: Prepare royalty accounts

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22nd Edition, 2019.

Reference Books:

4. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2016.

5. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021.

6. M.C. Shukla, *Advanced Accounts*, S Chand & Co Ltd, New Delhi, 19th Edition, 2017.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journals:

1. Indian Journal of Finance.

2. Finance India.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	9	9	3	9	9	9	57
CO 2	9	3	3	3	3	9	3	33
CO 3	9	3	3	3	1	3	3	25
CO 4	9	3	3	3	1	3	3	25
CO 5	9	3	3	3	3	3	3	27
Total	45	21	21	15	17	27	21	167

Low – 1

Medium – 3

High – 9

**CORE IV –Management Accounting
 (For Students Admitted from 2024-2025)**

Semester: II

Subject Code: IBPAC22

Hours/week: 4

Credit: 4

Course Objectives:

1. To enable students to acquire sound knowledge in concepts, methods and techniques of management accounting

2. To make the students competent to develop in processing the accounting information to facilitate managerial decision making

Unit I (12 hours)
Introduction to Management Accounting: Meaning -Scope – Advantages – Limitations – Management Accounting Vs Financial Accounting – Financial Statement Analysis - Comparative Statement – Common Size Statement

Unit II (12 hours)
Working Capital Management: Meaning of Working Capital - Objectives - Determinants of Working Capital Requirement - Estimation of Working Capital Requirement - Cash Flow Analysis-Meaning – Uses - Limitations - Preparation of Cash Flow Statement

Unit III (12 hours)
Marginal Costing and Break Even Analysis: Applications of Marginal Costing Techniques for Managerial Decision Making. [Simple problems only] **Standard Costing and Variance Analysis:** Computation of Standard Costing and Variance Analysis- Material, Labour and Overhead Variances [simple problems only]

Unit IV (12 hours)
Ratio Analysis: Introduction to Ratios- Significance – Utility and Limitations – Analysis for Liquidity, Profitability and Solvency

Unit V (12 hours)
Budget and Budgetary Control: Essentials – Limitations – Classification – Fixed and Flexible Budget – Sales Budget – Production Budget – Cash Budget – Zero Base Budgeting

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the basic concepts of management accounting

CO2: Measure and monitor cash flows of organisations

CO3: Apply marginal costing and break-even analysis for decision making

CO4: Assess business performance on the basis of ratios

CO5: Deal with budgets for business planning

Text Book:

1. K.L Gupta, *Management Accounting*, Sahitya Bhawan Publications, Agra, 2018.

Reference Books:

1. S.N. Maheswari, *Principles of Management Accounting*, Sultan Chand Ltd, New Delhi 1st Edition, 2018.

2. M.Y.Khan,P.K.Khan, *Principles of Management Accounting*, Mcgraw Hill Education, 7th Edition, New Delhi, 2017.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	3	3	3	1	3	23
CO 2	9	1	9	3	3	1	3	29
CO 3	9	1	9	9	3	1	3	35
CO 4	9	1	9	9	9	1	3	41
CO 5	9	1	9	3	3	1	3	29
Total	45	5	39	27	21	5	15	157

Low – 1

Medium – 3

High – 9

**AECC II – Business Statistics
(For Students Admitted from 2024-2025)**

Semester: II
Subject Code: IBPAA23

Hours/week: 5
Credit: 4

Course Objectives:

1. To provide a strong foundations in the principles of statistics
2. To explain statistical techniques and tools for business applications

Unit I (15 hours)

Introduction to Statistics: Meaning – Definition – Importance – Functions – Limitations – Classification – Tabulation – Diagrams – Graphic Representation

Unit II (15 hours)

Measures of Central Tendency: Mean – Median – Mode – Combined Mean – Weighted Mean – Harmonic and Geometric Mean

Unit III (15 hours)

Measures of Dispersion and Variability: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation

Unit IV (15 hours)

Correlation and Regression Analysis: Correlation: Types – Methods – Karl Pearson's Coefficient of Correlation – Spearman Rank Correlation. Regression Analysis: Simple Regression – Equations – Deviation taken from Arithmetic Mean – Deviation taken from Assumed Mean – Correlation Vs Regression

Unit V (15 hours)

Analysis of Time Series: Utility of Time Series Analysis – Components of Time Series – Measurement of Trend – Method of Semi Averages, Moving Averages and Least Squares – Index Number – Classification – Methods of Constructing Index Number – Un weighted Index – Weighted Index – Consumer Price Index

Course Outcomes:

After completion of this course, student will be able to
CO1: Gain Knowledge in statistical tools with its concepts
CO2: Explain the central tendency

CO3: Apply the measures of dispersion and variability

CO4: Make Use of the techniques of investigating the relationship between two quantitative variables

CO5: Work and Interpret on analysis of time series

Text Book:

1. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 46th Edition, 2021.

Reference Books:

1. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi, 7th Edition, 2018.

2. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1st Edition, 2015.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. International Journal of Statistics and Management System.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	3	3	3	25
CO 4	9	1	9	3	9	9	3	43
CO 5	9	1	9	3	9	9	3	43
Total	45	5	27	15	33	27	15	167

Low – 1

Medium – 3

High – 9

SEC II – Logical Reasoning
(For Students Admitted from 2024-2025)

Semester : I/II/III/V

Subject Code: IBFTS14/IBPAS24/IBCOS24/IBBAS34/IBHOS55

Hours/Weeks : 2

Credit: 2

Course Objectives:

1. To gain the core skills associated with critical thinking
2. To differentiate between deductive and inductive reasoning

Unit I

(6 hours)

Number Series:

Series Completions: Type I:

Number Series: Case I (Problems)

Coding and Decoding:

Type I: Letter Coding

Case (i)

Case (ii)

Type II: Direct Letter Coding

Type III: Number/Symbol Coding

- Case (i)
Case (ii)

Unit II (6 hours)

Odd Man Out:

- Odd Man Out and Series (Problems)
Blood Relations
Type I: Deciphering Jumbled up Descriptions
Type II: Puzzle Relation Type
III: Coded Relation

Unit III (6 hours)

Direction Test:

- Direction Sense Test (Problems)

Unit IV (6 hours)

Sitting Arrangement:

- Sitting Arrangement (Problems)

Unit V (6 hours)

Syllogism:

- Rules of Syllogism and Problems

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Explain critical thinking in academic and non-academic pursuits
CO2: Discriminate the basic elements of arguments
CO3: Analyse a basic working knowledge of propositional and predicate logic
CO4: Examine logical relations among statements and analyse logically complex statements
CO5: Calculate the substance and meaning of mathematical problems and solutions

Text Books:

1. Agarwal, R. S., *A Modern Approach to Verbal and Non-Verbal Reasoning*, S.Chand & Company Pvt. Ltd, New Delhi, 2018.
2. Agarwal, R. S., *Quantitative Aptitude for Competitive Examinations*, S.Chand & Company Limited, New Delhi, 2018.

Reference Books:

1. Nishit K. Sinha *Logical Reasoning and Data Interpretation for CA* Pearson Education, Seventh Edition, 2020.
2. Arun Sharma, *How to Prepare for Logical Reasoning for CAT*, McGraw Hill Education(India) Private Limited, 6th Edition, 2021.

Journal :

1. International Journal of Computer Theory and Engineering

E-Resources :

1. <https://www.indiabix.com/logical-reasoning/questions-and-answers/>
2. <https://www.sawaal.com/aptitude-reasoning-questions-and-answers.html>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	9	3	9	3	3	39
CO2	9	3	3	9	3	3	3	33
CO3	9	3	3	3	9	3	9	39
CO4	9	9	3	9	3	3	3	39
CO5	9	3	3	9	3	3	9	39
Total	45	21	21	33	27	15	27	189

Low – 1

Medium – 3

High – 9

**Extra Credit – Business Communication
(For Students Admitted from 2024-2025)**

Semester: II**Subject Code: IBPAX21****Credit: 2****Course Objectives:**

1. To learn the basic concepts in business communication
2. To understand the various communication methods and theoretical framework required to run a business

Unit I

Introduction to Communication: Communication in Business – Types of Communication - Barriers to Communication – Principles of Effective Communication – Grammatical Standards in Communication – Factors for Selection of Means of Communication

Unit II

Types of Letters: Application for Job Positions – Trade Letters – Enquiries, Offers – Resume Preparation

Unit III

Quotations: Orders – Confirmation – Execution – Cancellation of an Order, Complaints and Adjustments – Letters of Collection – Modern Methods of Communication

Unit IV

Banking Correspondence: Elements – Types – Letters of Banking Correspondence

Unit V

Report Writing & E-Mail Etiquettes: Types, Structure and Methods of Drafting Reports for Individuals and Committees – Annual Reports of Businesses. Concept of Email Etiquettes – Types of Email – Forms of Email.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge on communication

CO2: Identify the theoretical framework for writing business letters

CO3: Prepare quotations, letters and modern methods for communication

CO4: Deal with banking correspondence

CO5: Draft report for business

Text Book:

1.R.C.Bhatia, *Modern Commercial Correspondence & Office Management*, SterlingPublishers Pvt. Limited, 19th May, 2015.

Reference Books:

1. Ramesh Pattan Chetty, *Business Communication*, R.Chand & Co,1st January, 2019.

2. R.C.Sharma, Krishna Mohan & Virendra Singh Nirban, *Business Correspondence*,McGraw Hill Publications, 15th July, 2020.

E- Resources:

1. www.yourarticlelibrary.com
2. www.businessnewsdaily.com

Course Outcomes	Programme outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	9	3	3	39
CO 4	9	3	3	3	3	3	9	33
CO 5	9	9	9	3	9	3	9	51
Total	45	27	21	15	27	15	27	177

Low – 1

Medium – 3

High – 9

Core V – Cost Accounting
(For Students Admitted from 2024-2025)

Semester: III

Subject Code: IBPAC31

Hours/week: 4

Credit: 4

Course Objectives:

1. To understand the basic concepts of costing
2. To solve problems relevant to cost accounting systems using costing techniques in business

Unit I

(12 hours)

Introduction to Cost Accounting: Meaning – Objectives – Advantages – Limitations – Cost Accounting Vs Financial Accounting – Analysis And Classification of Cost – Preparation of Cost Sheet

Unit II (12 hours)

Material: Material Control – Meaning – Objectives – Techniques of Material Control – Purchase Control – Stores Control – Methods Of Valuing Material Issues – FIFO – LIFO – Simple and Weighted Average Cost Methods

Unit III (12 hours)

Labour: Labour Turnover – Labour Cost – Idle Time – Meaning – Causes – Treatment – Over Time – Meaning – Causes – Treatment – Systems of Wage Payment – Time Wage System – Piece Rate System – Premium and Bonus Plan

Unit IV (12 hours)

Overhead: Meaning – Classification of Overhead Cost – Allocation and Apportionment of Overhead Expenses – Bases of Apportionment – Method of Re-Apportionment – Absorption of Overhead

Unit V (12 hours)

Contract and Process Costing: Contract Costing Features – Recording of Cost of Contract - Work Certified – Work Uncertified – Recording of Value and Profit on Contract – Escalation Clause – Process Costing: Features of Process Costing – Normal Process Loss – Abnormal Process Loss and Abnormal Gain

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic concepts of Cost Accounting

CO2: Explain the material and purchase control with its techniques and methods

CO3: Compute labour cost and turnover, idle time, over time with price rate system and premium & bonus plan

CO4: Deal with allocation and absorption of overheads

CO5: Prepare contract and process accounts

Text Book:

1. S.P. Jain & K.L. Narang, *Cost Accounting*, Kalyani Publishers, New Delhi, 25th Edition, 2020.

Reference Books:

1. M.N. Arora, *Cost Accounting*, Vikas Publishing House, New Delhi, 2018.

2. Prof. M.L. Agarwal & Dr. K.L. Gupta, *Cost Accounting*, Sahitya Bhawan Publications, 1st January, 2021

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. Journal of Commerce and Accounting Research.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	9	3	3	3	3	33
CO 4	9	3	3	3	3	9	3	33
CO 5	9	9	9	3	3	9	9	51

Total	45	21	27	15	15	27	21	171
	Low – 1		Medium – 3			High – 9		

**Core VI - Advanced Financial Accounting
(For Students Admitted from 2024-2025)**

Semester: III
Subject Code: IBPAC32

Hours/ Week : 4
Credit: 4

Course Objectives:

1. To understand the accounting procedure for branches, departments, and contracts
2. To familiarize students with International Financial Reporting Standards

Unit I (12 hours)
Branch Accounting: Meaning – Types of Branches – Accounting Treatment (including Independent Branches) – Debtors System – Final Account System – Goods invoiced to Branch at Selling Price – Foreign Branches.

Unit II (12 hours)
Departmental Accounts: Purpose – Advantages – Allocation and Apportionment of Departmental Expenses – Computation of Departmental Profits – Accounting for Interdepartmental Transfers.

Unit III (12 hours)
Contract Account: Meaning – Distinguishing Features of Contract Accounts – Types of Contracts – Recording Procedures – Work-in-Progress – Profit on Uncompleted Contracts – Cost Plus – Escalation Clause – Target Costing.

Unit IV (12 hours)
Meaning of IFRS: Introduction - Interpretations by International Financial Reporting Interpretation Committee (IFRIC) - Relevance of IFRS to India - Merits - Limitations of IFRS - Process of setting IFRS - Practical Challenges in Implementing IFRS - Framework: Introduction to International Accounting Standards Board (IASB) - Structure of the IASB/ IFRS - Extent Standards of the IASB - Generally Accepted Accounting Principles (GAAP) – IFRS Vs GAAP - Understanding of US GAAP and Indian GAAP.

Unit V (12 hours)
Insolvency Accounts: Meaning – Individuals - Statement of Affairs – Deficiency Accounts – Distinction Between Statement of Affairs & Balance Sheet – Distinction between Statement of Affairs & Deficiency Account.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the investments accounts and fire insurance claims

CO2: Apply the methods of accounting for hire purchase transactions

CO3: Analyse the installment payment system and differentiate it from hire purchase transactions

CO4: Critically assess the accounting treatment with regard to branches

CO5: Discuss the inter-departmental transfers and their accounting treatment

Text Books:

1. Jain, S.P., & Narang, K.L., *Advanced Accountancy*, Volume –I, Kalyani Publishers, NewDelhi, 19th Revised Edition. 2015.
2. B D Chatterjee, *Guide to International Financial Reporting Standards*, BloomsburyProfessional India, 2021.

Reference Books:

1. Shukla M.C., Grewal T.S. and Gupta S.C., *Advanced Accounts*, S.Chand and Company Limited, 2016.
2. Tulsian, P.C. *Financial Accounting*, Tata McGraw Hill Publication, New Delhi, 2016.
3. Maheshwari S N, Sharad C A, Maheshwari K. *Advanced Accountancy*, Vol I Eleventh Edition, Vikash Publishing, 2017.
4. T S Reddy & Dr. A Murthy, *Financial Accounting*, Margham Publications, Chennai, 2019.
5. Venkatesha.R, Pradeepa, Rajaram H G, *International Financial Reporting Standard(IFRS)*, Walnut Publications, 2021.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	1	9	3	1	3	29
CO2	9	3	3	1	9	3	9	37
CO3	9	3	3	1	1	1	3	21
CO4	9	3	9	3	3	1	9	37
CO5	9	3	3	3	3	3	3	27
Total	45	15	19	17	19	9	27	151

Low – 1
Medium – 3
High – 9

**AECC III - Accounting Standards
(For Students Admitted from 2024-2025)**

Semester: III
Subject Code: IBPAA33

Hours/week: 4
Credit: 4

Course Objectives:

1. To acquire knowledge on provisions and application of Indian Accounting Standards
2. To acquire the ability to apply specific Accounting Standards and preparation and presentation of financial statements of various business entities

Unit I **(12 hours)**

Introduction to Accounting Standards: Introduction – Standards Setting Process – Benefits and Limitations – Need for Convergence towards Global Standards -Compliance of Accounting Standards – List of Accounting Standards.

Unit II **(12 hours)**

Accounting Standards 1 – : Disclosure of Accounting Policies (AS-1) –Valuation of Inventories (AS-2) – Cash Flow Statements (AS-3) – Contingencies and Events Occurring after the Balance Sheet Date (AS-4) – Net Profit or Loss for the Period, Prior Period Items and Changes in

Accounting Policies (AS-5).

Unit III (12 hours)
Accounting Standards 7,9,10,11,12: Construction Contracts (AS-7) – Revenue Recognition (AS-9) – Property, Plant and Equipment (AS-10) – The Effects of Changes in Foreign Exchange Rates (AS-11) – Accounting for Government Grants (AS-12).

Unit IV (12hours)
Accounting Standards 13,14,16,17,18,19: Accounting for Investment (AS-13) – Accounting for Amalgamation (AS-14) – Borrowing Costs (AS-16) – Segment Reporting (AS-17) – Related Party Disclosures (AS-18) – Leases (AS -19).

Unit V (12 hours)
Accounting Standards 20,22,24,26,29: Earnings Per Share (AS-20) –Accounting for Taxes on Income (AS-22) – Discontinuing Operations (AS-24) –Intangible Assets (AS-26) – Provisions, Contingent Liabilities and Contingent Assets (AS-29).

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Identify the setting process of accounting standard
- CO2:** Gain knowledge in accounting standards for policies and inventories
- CO3:** Describe the accounting standards for contract accounts
- CO4:** Explain the accounting standards for amalgamation and investment accounts
- CO5:** Deal with contingent assets and liabilities

Text Book:

1. Rawat,D.S., *Students' Guide to Accounting Standards*, Taxmann Publications Pvt. Ltd,30th Edition, 2018.

Reference Books:

1. Rawat,D.S & Deepti Maheshwari, *Students' Guide to Accounting Standards*, Taxmann Publications Pvt. Ltd, 29th Edition, 2017.
2. CA Ravi Kanth Miriyala & CA SUnitanjani Miriyala, *Accounting Standards Made Easy*, Commercial Law Publishers India Pvt Ltd, 2021.
3. Padhuka, *Students Referencer on Accounting Standards*, Wolters Kluwer India Pvt. Ltd,2019.

Journals :

1. Journal of Commerce and Accounting Research

E-Resources :

1. <https://caclub.in/list-of-accounting-standards-of-icai-as/>
2. <https://kb.icai.org/pdfs/PDFFile5ba1eb5d68d151.53747743.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	9	9	3	3	3	39
CO2	9	3	1	3	9	3	9	37
CO3	9	9	3	9	3	1	9	43
CO4	9	3	9	3	3	3	9	39
CO5	9	9	3	9	3	3	3	39
Total	45	27	25	33	21	13	33	197

Low – 1

Medium – 3

High – 9

SEC III -Digital Marketing
(For Students Admitted from 2024-2025)

Semester: III**Hours/ week: 2****Subject Code: IBPAS342****Credit: 2****Course Objectives:**

1. To impart knowledge on digital marketing and web designing
2. To provide conceptual foundation for online advertising, content marketing and social media platforms

Unit I**(6 hours)**

Introduction to Digital Marketing: Meaning- Concepts –Digital Vs Real Marketing
- Marketing Strategy- Marketing research- Importance of Marketing Strategy- Key Concepts- Methodologies

Unit II**(6 hours)**

Introduction to Web Designing: Introduction - Web Design -Web Development- Process- Methodologies-SEO- Optimisation-E-Commerce-Types- Specific Channels For E-Commerce-E Retail Channels-Setting Up An E-Commerce Site-Search Advertising

Unit III**(6 hours)**

Online Advertising: Nature - Concepts-Objectives- Recent Trends -Social Media Advertising- Advantages – Challenges - Analytical Tools - Types of Social Media Ads - Mobile Marketing – Internet Marketing- Social Media Marketing

Unit IV**(6 hours)**

Content Marketing: -Meaning-Definition-Strategic Building Blocks-Content Creation-Channel Distribution-Advantages-Challenges

Unit V**(6 hours)**

Social Media: Introduction to Social Media Platform - Marketing With Social Media-Facebook- Youtube-Instagram-Pinterest-Other Social Media Options-CRM- CRM Model- CRM And Data- Benefits of CRM -CRM Strategy

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain knowledge in general aspects of Digital Marketing

CO2: Experiment with web designing methodologies

CO3: Understand the role of online advertising and social media marketing

CO4: Frame various strategies in content marketing and its distribution channels

CO5: Construct social media platform for marketing

Text Books:

1. Rob stokes, *E-Marketing the Essential Guide to Marketing in a Digital World*, Quirk(pty) Ltd, Libre Texts,6th Edition,2016.

2. Philip Kotler, *Marketing 4.0: Moving from Traditional to Digital*, John Wiley & Sons, Inc, NewJersey, 2016.

Reference Books:

1. Gerardus Blokdyk, *Digital Marketing A Complete Guide*, 5STARCOoks, 2019 Edition.

2. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson Publication, 2017 .

3. Simon Kingsnorth, *Digital Marketing Strategy: An Integrated Approach to OnlineMarketing*, 2019.

Journal:

1. Indian Journal of Marketing

E-Resources:

1. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/Content-Marketing-Bluebook-by-Seven-Boats-Academy.pdf>

2. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/SMM-Panorama-by-Seven-Boats-Academy.pdf>

3. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/FB-Marketing-Guide-by-Seven-Boats-Academy.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	9	3	33
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	1	3	3	9	3	29
CO 4	9	1	9	3	3	9	3	37
CO 5	9	9	9	3	3	9	3	45
Total	45	15	25	15	21	39	15	175

Low – 1 Medium – 3 High – 9

**Extra Credit – International Marketing
(For Students Admitted from 2024-2025)**

Subject Code: IBPAX3

Credit: 2

Course Objectives:

1. To develop skills to make use of international marketing opportunities
2. To understand the key issues associated with international marketing & to tackle them

Unit I

Introduction to International Marketing: Nature and Scope – International Marketing Vs Domestic Marketing – Barriers to International Marketing

Unit II

International Marketing Environment and Institutions: Balance of Trade and Balance of Payment – Export Procedure and Documents – India's Recent Foreign Trade Policy – International Institutions: WTO and UNCTAD; State Institutions: STC, MMTC and EXIM Bank

Unit III

International Marketing Strategies: Market Entry Strategies – Ethnocentric, Regiocentric, Polycentric and Geocentric Approaches

Unit IV

Product Planning and Development: New Product Development – Product Life Cycle – Standardization – Adaptation – Pricing for Exports – Objectives and Steps in Pricing – Factors Affecting Pricing – Pricing Methods – Dumping and Anti-dumping

Unit V

International Distribution: International Channel System – Direct Exports – Indirect Exports – Types of Intermediaries – Factors Influencing Channel Selection – Distribution Logistics

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the concepts of International Marketing

CO2: Explain international marketing environments

CO3: Deal with new product development process

CO4: Frame international marketing strategies

CO5: Suggest on international channels of distribution

Text Books:

1. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing, 21st Edition, 2019.

2. Francis Cherunilam, *International Business – Text and Cases*, PHI Learning Private Limited, New Delhi, 6th Edition, 2020.

Reference Books:

1. Dr. Gaurav Sankalp, Dr. Shalini Agarwal, *International Marketing*, Sahitya Bhawan Publication, 3rd Edition, 2021
2. Phillip R. Cateora, R. Bruce Money, Mary C. Gilly, *International Marketing*, McGraw-Hill Publisher, 28 October 2019.

Journal:

1. Indian Journal of marketing

E- Resources:

1. <https://talkforbiz.com/describe-barriers-in-international-marketing/>
2. <https://www.indeed.com/career-advice/career-development/market-entry-strategies>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	9	3	33
CO 2	9	3	9	3	3	9	3	39
CO 3	9	3	3	3	3	9	9	39
CO 4	9	9	3	3	9	3	3	39
CO 5	9	9	9	3	3	9	9	51
Total	45	27	27	15	21	39	27	201
	Low – 1		Medium – 3			High – 9		

**Core VII – Banking Law and Practice
(For Students Admitted from 2024-2025)**

Semester: IV
Subject Code: IBPAC41P

Hours/week: 5
Credit: 4

Course Objectives:

1. To understand the basic concepts in banking law & practice
2. To have conceptual clarity about the process of banking

Unit I**(15 hours)**

Banker and Customer: Origin – Banker – Customer – Relationship between a Banker and Customer – Obligations to Honour Cheque – Banker's Lien – Duty to Maintain the Secrecy of Customer's Account – Right to Claim Incidental Charges – Right to Charge Compound Interest – Deposits – General Precautions for Opening an Account – Various Types of Deposit Account

Unit II**(15hours)**

Negotiable Instrument: Definition – Characteristics – Types – Classification - Cheque – Definition – Cheque and Bills of Exchange – Salient Features of a Cheque – Cheque Vs Draft – Material Alteration – Crossing – Endorsement – Marking

Unit III**(15 hours)**

Paying Banker and Collecting Banker: Precautions before Honouring a Cheque – Circumstances under which a Cheque can be Dishonoured – Statutory Protection to a

Paying Banker – Payment in Due Course – Holder in Due Course – Recovery – Collecting Banker – Banker as Holder for Value – Banker as an Agent – Conversion – Negligence – Duties of a Collecting Banker

Unit IV (15 hours)

RBI and Commercial Banks: Functions – Commercial Bank - Reserve Bank of India – Base Norms I, II and III - Banking Ombudsman Scheme

Unit V (15 hours)

Electronic Banking: Models of E-Banking – Traditional Banking Vs E-Banking – Advantages of E-Banking – Constraints in E-Banking – RTGS – NEFT – Mobile Banking – Mobile Banking Services – Advantages and Disadvantages – Security

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in banking

CO2: Understand the concepts of negotiable instruments

CO3: Describe the role of paying banker and collecting banker

CO4: Explain the role of various banks

CO5: Share knowledge in modern banking

Text Book:

1. E. Gordon & K. Natarajan, *Banking Theory Law & Practice*, Himalaya Publishing House, New Delhi, 24th Edition, 2017.

Reference Books:

1. P.N. Varshney, *Banking Law & Practice*, Sultan Chand & Sons, New Delhi, 2017.

2. B.S.Raman, *Banking Theory Law & Practice*, United Publishers, Bangalore, 2018.

Journal:

1. International Journal of Banking Risk and Management

E- Resources:

1. <https://lawcorner.in/relationship-between-banker-and-customer/>

2. <https://sourceessay.com/advantages-and-disadvantages-of-e-banking/>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	9	3	3	3	3	9	39
CO 5	9	9	3	3	9	9	9	51
Total	45	27	15	15	21	27	27	177

Low – 1

Medium – 3

High – 9

**Core VIII – Partnership Accounting
(For Students Admitted from 2024-2025)**

Semester: IV
Subject Code: IBPAC42

Hours/week: 4
Credit: 4

Course Objectives:

1. To understand the accounting treatments of a partnership firm
2. To prepare & maintain the accounts of firms

Unit I (12 hours)

Partnership Accounts: General Principles – Profit and Loss Appropriation Account – Capital Accounts of Partners – Fixed and Fluctuating – Final Accounts of Firm

Unit II (12 hours)

Admission of a Partner: Treatment of Goodwill – Revaluation of Assets and Liabilities – Accumulated Profit, Losses and Reserves

Unit III (12 hours)

Retirement of a Partner: Transfer of Balances due to Retired Partner – Settlement of Retiring Partner – Purchase of Retiring Partner's Share – Share of Profit by Retired Partner and Situation Necessitating the Value of Assets and Liabilities not to be Altered. (Simple Problems only)

Unit IV (12 hours)

Death of a Partner: Settlement of Amount due to Legal Representative – Life Insurance Policy – Surrender Value – Premium Paid as Asset and Reserve

Unit V (12 hours)

Amalgamation of Partnership Firms: Dissolution of Partnership Firm – Sale to a Company – Insolvency of Partners – Garner Vs Murray Decision

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in partnership accounting principles and procedures
- CO2:** Explain treatment of goodwill with accumulated profit & losses and reserves
- CO3:** Explain the accounting treatment at the time of partners retirement
- CO4:** Deal with the settlement of Life Insurance policies
- CO5:** Prepare the partnership accounts for amalgamation

Text Book:

1. S.P. Jain, K.L. Narang, Simmi Agrawal, Monika Sehgal, *Advanced Accountancy*, Kalyani Publishers, 2021.

Reference Books:

1. R. L. Gupta & Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & sons, 2018.
2. Dr. M.Arulanandam & Prof K.S. Raman, *Advanced Accountancy*, Himalaya

PublishingHouse, Mumbai, Revised Edition, 1st August, 2016.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. Journal of Commerce and Accounting Research.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	1	3	3	23
CO 3	9	1	3	3	1	9	3	29
CO 4	9	1	3	3	1	3	3	23
CO 5	9	1	3	3	1	3	3	23
Total	45	5	15	15	7	21	15	123

Low – 1
Medium – 3
High – 9

**AECC IV – Business Mathematics
(For Students Admitted from 2024-2025)**

Semester: IV

Subject Code: IBPAA432

Hours/week: 5

Credit: 4

Course Objectives:

1. To understand the basic concepts of mathematics and its application in business
2. To enhance the problem solving & decision making skills by using mathematics

Unit I

(15 hours)

Set Theory: Elements – Definition – Symbols – Roaster Method – Rule Method – Types of Sets – Union – Intersection – Sub Sets – Complements – Difference of Two Sets – Venn Diagram – De-Morgan's Law.

Unit II

(15 hours)

Ratios and Logarithms : Definition – Inverse of a Ratio – Dividing a Given Number in a Given Ratio – Comparison of Two or More Ratios – Commensurable and Incommensurable Quantities – Compound Ratio – Duplicate Ratio – Triplicate Ratio – Sub Duplicate Ratio and Sub Triplicate Ratio – Continued Ratio - Logarithms – Definition – Exponential Forms – Laws of Logarithms – Change of Base Formula – Common Logarithms and Natural Logarithms (Simple Problems only).

Unit III

(15 hours)

Proportion: Meaning – Difference between Ratio and Proportion – Continued Proportion – Common Value Technique – Invertendo, Alternendo, Dividendo and Componendo – Variation – Direct Variation – Inverse Variation.

Unit IV

(15 hours)

Commercial Arithmetic: Interest: Simple – Compound – Normal Rate – Effective Rate; Depreciation – Annuity.

(15 hours)

Unit V

Matrices: Matrix – Order of Matrix – Types of Matrices – Operations on Matrices – Properties of Matrix addition.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in business mathematics
CO2: Explain ratios and its applications in business
CO3: Apply mathematical proportions in business decisions
CO4: Use commercial arithmetics in day today life
CO5: Excel in problem solving

Text Book:

1. Dr. P.R.Vittal, *Business Mathematics*, Margham Publication, 2021.
2. Dr. M. Manoharan, Dr. C. Elango & Prof. K. L. Eswaran, *Business Mathematics*, Palani Paramount Publications, 2018.

Reference Books:

1. J. K. Sharma, *Business Mathematics*, Dreamtech Publisher, 3rd Edition 2019.
2. Dr. Padmalochan Hazarika, *Business Mathematics*, Sultan Chand, 2016.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	1	1	3	23
CO 2	9	3	9	3	3	3	3	33
CO 3	9	1	9	3	3	9	9	43
CO 4	9	1	1	3	3	3	3	23
CO 5	9	1	1	3	3	3	3	23
Total	45	9	23	15	13	19	21	145

SEC IV - Goods and Services Tax
(For Students Admitted from 2024-2025)

Semester: III/IV**Subject Code: IBPAS441/IBHOS35P****Hours/week: 2****Credit: 2****Course Objectives:**

1. To impart knowledge of the principles and provisions of GST and Registration
2. To gain information on the exemption and charge of GST

Unit I**(6 hours)**

Goods and Services Tax (GST) in India: Introduction – Direct and Indirect Taxes – Features of Indirect Taxes – Genesis of GST in India – Concepts of GST – Need for

GST in India – Framework of GST as introduced in India – Benefits of GST – Constitutional Provisions.

Unit II (6 hours)

Registration: Introduction – Persons liable and not liable for Registration – Compulsory Registration in certain cases – Procedure for Registration – Amendment of Registration – Cancellation and Revocation of Registration – Types of Dealers.

Unit III (6 hours)

Charge of GST : Introduction – Relevant Definitions – Extent and Commencement of GST Law – Levy and Collection of CGST and IGST (Section 9 of CGST Act and Section 5 of IGST Act) – Composition Levy (Section 10 of CGST Act).

Unit IV (6 hours)

Exemptions from GST: Introduction – Power of Grant Exemption from Tax (Section 11 of CGST Act and Section 6 of IGST Act) – Goods Exempt from Tax – List of Services Exempt from Tax.

Unit V (6 hours)

Payment of Tax: Introduction – Payment of Tax, Interest, Penalty and other Amounts – Interest on Delayed Payment of Tax – Tax Wrongfully Collected and Paid to Central Government or State Government – hands on experience on e-filing.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Understand the concepts of Goods and Services tax
- CO2:** Explain the procedure, Amendment and Cancellation of registration
- CO3:** Analyse the charge of GST
- CO4:** Discriminate the exemptions from GST
- CO5:** Get Knowledge in payment of tax

Text Book:

1. Balachanran, V, *Indirect Taxation (Goods and Services Tax and Customs Law)*, Sultan Chand & Sons, 2019.

Reference Books :

1. Gupta S.S, *GST Laws and Practices*, Taxman's Publications, New Delhi, 2017.
2. Raman Singla & Pallavi Singla, *Simplified Approach to GST: A Ready Reckoner*, Young Global Publications, 2017.
3. Dr. Awdhesh Singh, *GST Made Simple*, Centax Publications, 2017.
4. Gurukripa, *GST Self Learning*, Gurukripa Publications. Chennai, 2017.

E-Resources:

1. <http://www.unishivaji.ac.in/uploads/distedu/sim1/B.%20Com.%20III%20Adv.%20Acc.%20Sem.%20VI%20P.%20IV%20Unit-4.pdf>
3. <https://www.taxmann.com/bookstore/bookshop/bookfiles/nitibhasinchapter2.pdf>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	1	3	3	1	9	29
CO2	9	3	3	1	3	3	3	25
CO3	9	1	3	3	1	3	9	29
CO4	9	3	1	3	3	1	9	29
CO5	9	3	3	9	1	1	3	29
Total	45	13	11	19	11	9	33	141

Low – 1 Medium – 3 High – 9

**Extra Credit – Corporate Law
(For Students Admitted from 2024-2025)**

Subject Code: IBPAX4

Credit: 2

Course Objectives:

1. To be acquainted with the legal norms regulating the companies and their legal structure
2. To enable students understand the impact of corporate law in the functioning of corporate

Unit I

Company: Definition of Company – Characteristics of Company – Company Distinguished from Partnership – Incorporation of a Company – Documents Required for Registration – Certificate of Incorporation – Certificate of Commencement of Business – Specialties of Companies Act 2013

Unit II

Kinds of Companies: Classification on the basis of Number of Members – Classification on the basis of Control – Classification on the basis of Ownership

Unit III

Memorandum of Association: Meaning – Purpose – Printing, Signing, and Form of Memorandum – Contents of Memorandum – Alteration of Memorandum – Doctrine of Ultra Vires

Unit IV

Articles of Association: Meaning – Contents of Articles – Form of Articles – Table A – Alteration of Articles – Articles and Memorandum – Distinction – Prospectus – Contents of Prospectus – Misleading Prospectus – Statement in Lieu of Prospectus

Unit V

Winding Up: Meaning – Definition – Distinction between Insolvency and Winding Up

– Modes of Winding Up – Winding Up by The Court – Compulsory Winding Up – Voluntary Winding Up – Winding Up Subject to the Supervision of the Court

Course outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic aspects of company

CO2: To understand different types of companies

CO3: Explain memorandum of association and its impact

CO4: Distinguish between memorandum of association and articles of association

CO5: Prepare the accounts for a winding up company

Text Book:

1. N.D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons, New Delhi, 2020.

Reference Books:

1. Ratan Nolakha, *Company Law and Practice*, Vikas Publishing House, New Delhi, 2015.

2. Dr. S. M. Shukla, *Company Law*, Kitab Mahal Publisher, 2019

E- Resources:

1. <https://www.iedunote.com/memorandum-of-association>

2.

https://www.tutorialspoint.com/business_law/business_law_winding_up_company.htm

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	1	3	3	3	3	23
CO 2	9	1	3	3	3	3	3	25
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	9	9	3	39
CO 5	9	3	3	3	9	9	9	45
Total	45	11	13	15	27	27	21	159

Low – 1

Medium – 3

High – 9

**Core IX -Income Tax Theory, Law And Practice – I
(For Students Admitted from 2024-2025)**

Semester: V

Subject Code: IBPAC51

Hours/week: 6

Credit: 5

Course Objectives:

1. To enable the students to understand the basic concepts and terms related to Income Tax
2. To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and from other sources

Unit I

(18 hours)

Introduction to Income Tax: Income Tax Act 1961 – Definition – Agricultural Income –

Previous Year – Assessee – Assessment Year – Person – Tax Liability – Resident – Not Ordinarily Resident – Non-Resident – Income Exempted From Tax

Unit II (18 hours)

Income from Salaries: Meaning– Different Forms of Salary - Allowances – Perquisites –Deduction Under Section 16

Unit III (18 hours)

Income from House Property: Computation of Income from House Property.

Unit IV (18 hours)

Income from Business or Profession: Computation of Profits and Gains from Business or Profession

Unit V (18 hours)

Capital Gain and Other Sources: Computation of Capital Gains – Computation of Income from Other Sources

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in Income tax

CO2: Explain assessment of income from salary

CO3: Describe the assignment of income from house property

CO4: Deal with the assessment of income from business or profession

CO5: Compute capital gain and income from other sources

Text Book:

1. Mehrotra H.C. & Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2022

Reference Books:

1. Dr. Vinod K.Singhania, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, Relevant Assessment Year Edition, 2022

2. Lal.B.B and Vashisht.N, *Direct Taxes Practices & Planning*, Pearson Publications, Relevant Assessment Year Edition, New Delhi, 2022

3. Dr. Bhushan and Sharma.K, *Income Tax*, Kalyan Publishers, Relevant Assessment Year Edition, New Delhi, 2022

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	3	9	3	31
CO 3	9	1	3	3	3	3	3	25
CO 4	9	1	3	1	3	3	3	23
CO 5	9	1	3	1	3	3	3	23
Total	45	5	15	11	15	21	15	127

Low – 1

Medium – 3

High – 9

**Core X - Auditing and Assurance – I
(For Students Admitted from 2024-2025)**

Semester: V
Subject Code: IBPAC52

Hours/week: 6
Credit: 5

Course Objectives:

1. To understand the concepts and techniques of quality and auditing & Assurance
2. To apply and demonstrate the accounting knowledge and skills in auditing

Unit I

(18 hours)

Nature of Auditing: Introduction – Definition of Auditing - Auditor –Qualities of an Auditor – Objectives of Audit – Basic Principles Governing an Audit – Scope of Audit - Inherent Limitations of Audit – Relationship of Auditing with other Disciplines – Standards on Auditing – International Auditing and Assurance Standard Board – Auditing and Assurance Standard Board.

Unit II

(18 hours)

Audit Plan: Audit Process - Audit Planning – Audit Programme - Audit Files – Audit Note Book –Sufficiency and Appropriateness of Audit Evidence – Sources of Audit Evidence – Methods to obtain Audit Evidence. Test Checking – Precautions to be taken in adopting TestChecking Technique –Audit Sampling – Sample Selection methods.

Unit III

(18 hours)

Internal Control and Computerized Information System (CIS): Internal Control - Meaning – Objectives – Internal Check – Internal Audit – Inherent Limitations of Internal Control – Internal Control and the Auditor – Review of Internal Control by the Auditor – Testing of Internal Control. **Internal Control and Computerized Information System (CIS) Environment:** Organisational Structure in the CIS Environment - Internal Controls inthe CIS Environment - Review of Internal Control – Approaches of Audit in CIS Environment.

Unit IV

(18 hours)

Audit of Receipt and Payment Transaction: Audit of Cash Transactions - Cash Sales – Receipt from Debtors. Audit of Payments: Purchase of Goods – Transactions with Related Party – Remuneration Paid to Directors – Payment for Acquisition of Assets – Payments Controlled by the Companies Act, 2013 – Assets Acquired on Hire Purchase Basis /Lease – Payment of Expenses – Payment of Taxes – Customs and Excise Duties – Travelling Expenses – Preliminary Expenses – Salaries and Wages – Schedule III - Disclosures Requirement to the Statement of Profit and Loss.

Unit V

(18 hours)

Vouching: Meaning – Definition – Importance – Duties of an Auditor – Vouching of Cash Transaction – Vouching of Trading Transaction.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the basic principles of auditing

CO2: Classify the various concepts such as working papers, audit evidence, internal check etc

CO3: Analyse the internal control and computerized information system (CIS)

CO4: Evaluate the vouching of receipt and trading transactions

CO5: Deal with audit of receipts and payment transactions

Text Book:

1. Tandon, B.N, *A Hand book of Practical Auditing*, S.Chand & Company Ltd, Generic 11th Edition, 2015.

Reference Books :

1. Ghatalia S.V, *Practical Auditing*, Allied Publishers Private Ltd., New Delhi, 2017.

2. Gupta Kamal, *Contemporary Auditing*, Tata McGraw-Hill, New Delhi, 2016.

Journals :

1. The IUP Journal of Accounting Research & Audit Practices

E-Resources :

1. <https://gacbe.ac.in/pdf/ematerial/18BCO55S-U1.pdf>

2. https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf

3. https://www.icaai.org/post.html?post_id=13814

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	9	3	1	3	31
CO2	9	9	1	3	3	3	3	31
CO3	9	3	3	1	9	3	9	37
CO4	9	1	3	3	3	1	3	23
CO5	9	3	3	1	3	1	3	23
Total	45	19	13	17	21	9	21	145

Low – 1 Medium – 3 High – 9

**Core XI – Corporate Accounting
(For Students Admitted from 2024-2025)**

Semester: V

Subject Code: IBPAC53

Hours/week: 6

Credit: 5

Course Objectives:

1. To understand the fundamental concepts of joint stock companies

2. To deal with the accounts of joint stock companies

Unit I

(18 hours)

Introduction: Accounting Procedure for Issue of Shares at Par, at Discount and at

Premium– Calls in Advance – Calls in Arrear – Forfeiture – Reissue of Shares – Redemption of Preference Shares. – Recording of transactions relating to issue of shares using computers

Unit II (18 hours)

Debentures: Issue of Debentures – Redemption of Debentures – Methods – Lottery Method -Sinking Fund Method – Purchase of Own Debentures – Purchase of Own Debentures as Investment – Cancellation of Own Debentures

Unit III (18 hours)

Profit Prior to / after Incorporation: Final Accounts- Valuation of Shares and Goodwill

Unit IV (18 hours)

Reconstruction: Amalgamation – Absorption — Internal Reconstruction and Capital Reduction. of Joint Stock Companies

Unit V (18 hours)

Liquidation: Statement of Affairs – Deficiency / Surplus Accounts – Liquidator's Final Statement of Accounts

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in shares issue and its accounting treatment

CO2: Explain account concepts in issue of debentures

CO3: Prepare final accounts and value, goodwill and shares

CO4: Deal with the accounting treatments for reconstruction of joint stock companies

CO5: Prepare accounts for liquidation

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 18th Edition, 2019.

Reference Books:

1. R.L. Gupta & M. Radhaswamy, *Corporate accounting Vol-I*, Sulthan Chand and Co.Pvt,Ltd, New Delhi, 14th Revised Edition, 2021.

2. T. S. Reddy & A. Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2021.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	1	1	3	3	3	21
CO 2	9	1	3	3	3	1	3	23
CO 3	9	1	9	3	3	1	3	29
CO 4	9	3	9	3	9	1	3	37
CO 5	9	3	9	3	9	1	3	37

Total	45	9	31	13	27	7	15	147
	Low – 1		Medium – 3			High – 9		

**DSE I - Accounting Package For Business (Tally Prime)
(For Students Admitted from 2024-2025)**

Semester: V
Subject Code: IBPAE5AP

Hours/week : 4
Credit : 4

Course Objectives:

1. To impart knowledge on accounting concepts using Tally software
2. To understand accounting and inventory features of Tally and equip them with required skill for employability

1. Company Info – Create – Alter – Delete – Shut Company.
2. Accounts Info - Create, Alter, Delete, Display Account Group at Single & Multiple Mode - Create, Alter, Delete, Display Ledger Account at Single & Multiple Mode
3. Accounting Vouchers: Receipt – Payment – Contra – Purchase – Sales – Journal, Credit Note and Debit Note - F11 Features - Cost Category & Cost Centre.
4. Inventory Info(Create Alter, Display, Delete) - Unit of Measure(Simple & Compound) - Stock Group - Stock Category - Stock Item - F11 Features Batch wise details - Purchase Order & Sales Order - FBT & GST Calculation.
5. Invoking Inventory in Invoice Mode & Voucher Mode: Purchase & Sales Vouchers
6. Preparation of Bank Reconciliation Statement - Preparation of Final Accounts & Trial Balance
7. Bill Report: Preparation of Outstanding Bill Report (receivables & payables) & Display Stock Summary.

Tally Lab List

1. Company Creation -Alteration
2. Create – Alter – Delete - Account Group in Single Mode
3. Create - Alter – Delete -Account Groups in Multiple Mode
4. Create – Alter – Delete - Ledger Account in Single Mode
5. Create – Alter – Delete - Ledger Accounts in Multiple Mode
6. Creating Receipt Voucher
7. Creating Payment Voucher
8. Creating Contra Voucher
9. Creating Purchase Voucher
10. Creating Sales Voucher
11. Creating Journal Voucher(journal, credit note, debit note)
12. Create Unit of Measure
13. Create Stock Group
14. Create Stock Item
15. Create Purchase Voucher invoking Inventories(invoice mode)
16. Create Sales Voucher invoking Inventories(invoice mode)
17. Prepare Voucher Invoking Batch Wise Details
18. Preparation of Bank Reconciliation Statement
19. Preparation of Outstanding Bills Report(receivables& payables)

20. Cost Category & Cost Centre
21. Create Purchase Order
22. Create Sales Order
23. Calculation of FBT
24. Calculation of GST
25. Preparation of Final Accounts
26. Preparation of Trial Balance
27. Display Stock Summary

Course Outcomes:

After completion of this course, student will be able to

CO1: Demonstrate create, alter and shut down company accounts

CO2: Sort out accounting vouchers with F11 features

CO3: Explicate different types of journals and ledgers

CO4: Assess bank reconciliation statement and bill reports

CO5: Construct trial balance, stock summary and final accounts

Text Books :

1. Sanjay Satpathy, *Tally Prime Book*, Swayam Education, 2020.

Reference Book:

1. Bimlendu Shekhar, *Learn Tally Prime with Practical examples*, 2021.

E-Resources:

1. <https://tallysolutions.com/download>
2. www.teachoo.com

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	9	3	3	3	31
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	3	9	3	31
CO 4	9	1	3	3	9	9	3	37
CO 5	9	1	3	3	9	9	9	43
Total	45	5	15	21	33	33	21	173
	Low – 1		Medium – 3			High – 9		

DSE I – Business Environment
(For Students Admitted from 2024-2025)

Semester: V
Subject Code: IBPAE51

Hours/week: 4
Credit: 4

Course Objectives:

1. To understand the environment in which the business survives
2. To face business challenges in different political, economic, technological and legal environments

Unit I (12 hours)

Business: Meaning - Scope – Characteristics of Modern Business – Business Objectives – Business Environment – Need for Environmental Analysis – Benefits and Limitations – Types of Environment – Importance of Environmental Analysis

Unit II (12 hours)

Social and Cultural Environment: Culture – Interface between Business and Culture – Social Responsibilities of Business – Dimensions – Arguments for and against Social Responsibilities of Business

Unit III (12 hours)

Economic Environment – Nature of Economic Environment – New Economic Policy – Evaluation of New Economic Policy – Privatisation – Objectives – Forms – Arguments for and against Privatisation – Labour Environment: Meaning – Principles of Labour Legislation – Classification of Labour Legislation

Unit IV

Political Environment: Meaning – Role & Functions of Political Environment – Responsibilities of Business towards Government - Relationship between Govt. Business – Legal Environment; Introduction to business Law – SEBI Act-Real Estate Development In India- Real Estate Regulation Act.

Unit V

Global Environment – Globalisation – Manifestation of Globalisation – Global Entry Strategies – Measures to Promote Globalisation – Challenges of Globalisation to Indian Industry. MNCs – Benefits of MNCs – Problems with MNCs – Foreign Capital – Need – Forms – India's Policy on Foreign Capital-SDG Overview-SDG Goals.

Course outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in business and its environment

CO2: Clear understanding between social and cultural environment

CO3: Explain economic environment

CO4: Integrate political environment with legal environment

CO5: Analyze the business environment for globalization with its benefits, problems and challenges

Text Book:

1. Francis Cherunilam, *Business Environment Text & Cases*, Himalaya Publishing House, New Delhi, 27th Revised Edition, 2019.

Reference Books:

1. C.B. Gupta, *Business Environment*, Sulthan Chand Publishers, New Delhi, 2018.

2. K. Chidambaram & V. Alagappan, *Business Environment*, Vikas Publishing House New Delhi, 30 January 2021.

3. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi, 13th Revised Edition 5 June 2017.

Journal:

1. International Journal of Business Analytics and Intelligence

E –Resources:

1. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_BOOK.pdf
2. <http://ssbnc.in/files/bcommaterial/BE.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	3	3	9	3	3	9	39
CO 4	9	3	3	9	3	3	9	39
CO 5	9	9	9	9	3	9	9	57
Total	45	27	21	33	15	21	33	195

Low – 1

Medium – 3

High – 9

**DSE II - Commercial Law
(For Students Admitted from 2024-2025)**

Semester: V

Subject Code: IBPAE5C

Hours/week: 4

Credit: 4

Course Objectives:

1. To enable the students acquire knowledge in basic principles and concepts of commercial law
2. To acquire knowledge and skills to understand its impact in real time life and business situations

Unit I

(12 hours)

Indian Contract Act 1872: Principles – Definition – Essentials of Contract – Offer and Acceptance – Communication of Offer and Acceptance – Revocation – Consideration – Definition – Essentials of Consideration

Unit II

(12 hours)

Contractual Capacity: Introduction on Competency to Contract – Who are Competent to Contract – Persons not Competent to Contract - Minor – Laws relating to Minor – Minor Agreement – Persons of Unsound Mind – Persons disqualified by Law - Free Consent – Coercion – Duress – Unue Influence – Misrepresentation – Fraud – Uberrimae Fidei Contracts – Rescission – Misrepresentation – Mistakes

Unit III

(12 hours)

Void Agreement: Void Contract – Uncertain Agreement – Wagering Agreement – Exception – Impossible Events – Reciprocal Promises – Contingent Contract – Collateral Event – Rules Regarding Contingent Contract. – Remedies for Breach of Contract

Unit IV (12 hours)

Contract of Bailment and Pledge: Sale Vs Bailment – Kinds – Bailor & Bailee – Duties and Rights – Lien – Particular – General – Finder of Goods – Duties of Finder – Finder of Lost Goods – Pledge Vs Lien – Pledge Vs Mortgage – Pledge by Non Owners

Unit V (12 hours)

Contract of Agency: Rule – Agent Vs Servant – Appointment of Agent – Essentials – Creation – Ratification – Kinds of Agents – Duties – Rights – Authority – Liability – Delegation of Authority – Sub Agent – Termination of Agency – Irrevocable Agency – Effects of Termination – Intellectual Property Rights – Overview – Copyright – Patent - Trademark

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in basic aspects of contract
- CO2:** Understand contractual capacity
- CO3:** Explain valid contracts and its impact
- CO4:** Describe bailment & pledge
- CO5:** Deal with contract of agency

Text Book:

1.N.D.Kapoor, *Elements of Mercantile Law*, Sultan Chand & Sons Pvt Ltd, New Delhi 32nd Edition, 2019.

Reference Books:

- 1 M.C. Kuchal, *Mercantile Law*, Vikas Publishing House , New Delhi, 3rd Edition, 2018.
2. D. Chandra Bose, *Mercantile Law*, PHI Learning Pvt Ltd., New Delhi, 2019.
3. N.D.Kapoor, *Elements of Company Law*, Sultan Chand & Sons Pvt Ltd, New Delhi, 2020.

E-Resources:

1. http://www.metastudio.org/Science%20and%20Ethics/file/readDoc/535a76367d9d331598f49e2d/34_Hb_on_IPR.pdf
2. <https://www.goodreturns.in/classroom/2015/12/what-is-the-difference-between-mortgage-pledge-412697.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	3	3	27
CO 4	9	9	3	9	3	3	9	45
CO 5	9	9	3	9	3	3	9	45
Total	45	27	15	27	15	15	27	171

Low – 1

Medium – 3

High – 9

DSE II – Corporate Finance
(For Students Admitted from 2024-2025)

Semester: V
Subject Code: IBPAE5D

Hours/ week: 4
Credit: 4

Course Objectives:

1. To acquire the knowledge on Corporate Finance
2. To face challenges in corporate finance

Unit I (12 hours)

Financial Management: Nature and Scope of Financial Management— Objectives of Financial Management: Profit Maximization, Shareholders Wealth Maximization (SWM) -Functions – Limitations – Responsibilities of Financial Manager.

Unit II (12 hours)

Sources of Finance: Short Term Sources of Finance: Trade Credit - Accrued Expenses and Deferred Income, Bank Finance for Working Capital – Long Term Source and Medium Term Finance: Shares, Debentures, Term Loans, Convertible Securities and Warrants, Lease Financing, Venture Capital Financing.

Unit III (12 hours)

Capital Structure: Essentials-Principles -Factors Determining Capital Structure-Theories: Net Income Approach, Net Operating Income Approach, Traditional View - The Modigliani Miller Hypothesis – Leverage: Meaning– Types: Operating Leverage and Financial Leverage.

Unit IV (12 hours)

Cost of Capital: Various Sources of Computing Cost of Capital - Cost of Equity Share Capital – Cost of Preference Share Capital - Cost of Debentures – Cost of Retained Earnings - Weighted Average Capital-Importance of Working Capital.

Unit V (12 hours)

Capital Budgeting: Importance – Factors Affecting Capital Investment Proposals – Capital Budgeting Appraisal Methods –Payback Period– Accounting Rate of Return – Net Present Value Method– Internal Rate of Return Methods.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand both the theoretical and practical aspects of financial management in business organization

CO 2: Access financial information from a wide variety of sources and use the information for research

CO 3: Analyze the finances of individual corporations both in terms of their performance and capital requirements

CO 4: Compute cost of capital for various sources

CO 5: Explain the capital structure of a firm

Text Book:

1. B. S. Raman, *Financial Management*, New United Publishers, Bangalore, 2nd Edition, 2016.

Reference Books:

1. I.M. Pandey, '*Financial Management*', Vikas Publishing House, New Delhi, 11th Edition, 2016.
2. Prasanna Chandra, '*Financial Management*', Mc Graw Hill Education Pvt. Ltd, New Delhi, 10th Edition, 2019.
3. M.Y. Khan & P.K. Jain, *Financial Management*, Mc Graw Hill Education, New Delhi, 7th Edition, 2017.
4. Ravi M.Kishore, *Financial Management Theory/Problems/Cases*, Taxmann Publications, 8th Edition, 2020.

(Note : Questions must be of 70% problem and 30% theory)

E-Resources:

1. <https://www.netsuite.com/portal/resource/articles/financial-management/financial-management.shtml>
2. <https://www.toppr.com/guides/business-environment/business-functions/financial-management/>
3. https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	9	3	9	9	9	57
CO3	9	9	9	3	9	9	9	57
CO4	9	3	3	3	9	9	9	45
CO5	9	9	3	3	3	3	3	33
Total	45	33	27	15	33	33	39	225

Low -1 Medium - 3 High -9

**SEC V - Corporate Compliance Management
(For Students Admitted from 2024-2025)**

Semester: IV/V

Subject Code: IBHOS46/IBPAS54/IBCOS54/IBFTS55

Hours/week: 2

Credit: 2

Course Objectives:

1. To make the students to understand the fundamental theories and practices of corporate compliance management.
2. To acquire skills to /prepare report in secretarial audit.

Unit I

(6 hours)

Nature – Objectives - Significance - Scope of Due Diligence; Steps in the Process of Due Diligence- Areas of Due Diligence - Initial Public Offer , Follow - On Public Offer (FPO), Rights Issue - Employees Stock Option Plans - Preferential Allotment.

Unit II (6 hours)

Equity Shares with Differential Rights - Issue of Debt Debentures - Bonds - Warrants - Equity Shares with Preferential Rights.

Unit III (6 hours)

Compliance Management- Concept - Significance - Systems Approach to Compliance Management- Process of Establishment of Compliance Management System - Compliance in Letter and Spirit.

Unit IV (6 hours)

Secretarial Audit - Need, Objectives – Scope- Process - Periodicity and Format for Secretarial Audit Report – Check - List Under Various Corporate Laws - Share Transfer Audit- Compliance Certificate.

Unit V (6 hours)

Search / Status Reports - Importance, Scope - Verification of Documents relating to Charges -Requirements of Financial Institutions and Corporate Lenders - Preparation of Report.

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain knowledge in composite legal due diligence in corporate activities

CO2: Classify the various equity shares with preferential rights

CO3: Analyse the compliance management System

CO4: Demonstrate various aspects of secretarial audit

CO5: Evaluate and justify the requirements of financial institutions and corporate lenders

Text Books:

1. E.Gordon & K. Natarajan, *Financial Markets and Services*, Himalaya Publishing House, 10th Edition, 2016.
2. Nitish Singh, *Compliance Management*, Praeger Publications, 2015.

Reference Books:

1. C.S.Anoop Jain, *Secretarial Audit, Compliance Management and Due Diligence*, AJ Publications, 16th Edition, 2021
2. Santiago Wortman Jofre, *Corporate Criminal Liability and Compliance Management Systems*, Brill Academic Publication, 2019.

Journals :

1. Indian Journal of Management

E-Resources :

1. https://www.icsi.edu/media/webmodules/SACMDD_FEB_2020.pdf
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper13-revised.pdf

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO								
CO1	9	3	3	9	3	1	9	37
CO2	9	3	1	3	3	1	3	23
CO3	9	9	3	3	1	3	9	37
CO4	9	3	9	3	3	1	3	31
CO5	9	3	3	3	3	1	3	25
Total	45	21	19	21	13	7	27	153
	Low – 1		Medium – 3			High – 9		

**Core XII – Accounting For Public Utility
(For Students Admitted from 2024-2025)**

Semester: VI

Subject Code: IBPAC61

Course Objectives:

1. To help the students to understand and apply accounting concepts in business
2. To enable students to maintain and manage accounts of a business concerns independently

Hours/week: 6

Credit:

Unit I

(18 hours)

Holding Companies: Preparation of Consolidated Balance Sheet – Goodwill or Cost of Control – Minority Interest – Inter-Company Transactions – Treatment of Unrealized Profit -
Revaluation of Assets And Liabilities – Payment of Dividend – Issue of Bonus Shares.(Simple Problems Only)

Unit II

(18 hours)

Accounts of Insurance Companies: Accounts of Life Insurance Business – Preparation of Valuation Balance Sheet and Disposal of Surplus – Final Accounts of General Insurance Companies – Provisions for Incomplete Voyage

Unit III

(18 hours)

Accounting for Electricity Companies:Nature – Features of Double Account System – Receipts And Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Single Account System Vs Double Account System – Accounts of Electricity Companies – Replacement of an Asset

Unit IV

(18 hours)

Banking Company Accounts: Rebate on Bills Discounted – Preparation of Profit and Loss Account – Balance Sheet

Unit V

(18 hours)

Government Accounting: Objectives – Difference between Government Accounting and Commercial Accounting – General Structure of the Financial Administration in India – Principles Governing the allocation of Expenditure –Comptroller and Auditor General of India – Conditions of Service – Power and Duties – Public Accounts

Committee – Vote on Accounts

Course Outcomes:

After completion of the course, the student will be able to

CO1: Acquire knowledge in holding companies and their procedures

CO2: Understand and explain the concepts of goodwill & shares and its valuation

CO3: Analyze the balance sheet and final accounts of life insurance, general insurance business holding subsidiary companies

CO4: Evaluate final accounts under the double accounting system

CO5: Deal with banking companies and government accounting

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 10th Edition, 2018.

Reference Books:

1. R.L. Gupta & M. Radhaswamy, *Corporate Accounting vol -II*, Sulthan Chand and Co.Pvt,Ltd, New Delhi, (2021)

2. S.N. Maheswari, *Advanced Accountancy*, Vikas publishing House pvt Ltd, New Delhi, 2018.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	9	3	3	33
CO 2	9	9	3	1	3	3	3	31
CO 3	9	3	9	3	3	3	3	33
CO 4	9	3	3	1	9	9	3	37
CO 5	9	3	3	3	3	3	3	27
Total	45	21	21	11	27	21	15	161

Low – 1

Medium – 3

High – 9

Core XIII - Income Tax Theory, Law and Practice – II
(For Students Admitted from 2024-2025)

Semester: VI

Subject Code: IBPAC62

Hours/week: 6

Credit: 5

Course Objectives:

1. To enable the students to understand the basic concepts and terms related to Income Tax
2. To enable the students to compute income under various heads namely income from clubbing of income, deductions, assessment procedures, assessment of individual and assessment of firms and companies

Unit I (18 hours)
Clubbing of Income: Deemed Income – Set Off and Carry Forward of Losses

Unit II (18 hours)
Deductions: Deductions in the Computation of Total Income- Deduction under Section 80C to 80U

Unit III (18 hours)
Assessment Procedures: Procedure for Assessment – Collection and Recovery – Refund of Tax – Deduction of Tax at Source – Advance Payment of Tax – E-Filing – PAN – Rectification of Mistakes

Unit IV (18 hours)
Assessment of Individual: Individual – Hindu Undivided Family

Unit V (18 hours)
Assessment of Firms and Companies: Firms and Companies

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in clubbing of income
CO2: Illustrate deductions in the computation of total income
CO3: Plan the assessment procedure
CO4: Assess the income of individual and Hindu undivided family
CO5: Deal with the assessment of firms and companies

Text Book:

1. Mehrotra H.C. & Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2021.

Reference Books:

1. Dr. Vinod K. Singhanian, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, Relevant Assessment Year Edition, 2021.
2. Lal.B.B and Vashisht.N, *Direct Taxes Practices & Planning*, Pearson Publications, Relevant Assessment Year Edition, New Delhi, 2021.
3. Dr. Bhushan and Sharma.K, *Income Tax*, Kalyan Publishers, Relevant Assessment Year Edition, New Delhi, 2021.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	3	1	3	3	3	23
CO 2	9	1	3	1	9	9	3	35
CO 3	9	1	3	1	3	1	3	21
CO 4	9	1	3	1	3	1	3	21
CO 5	9	1	3	1	3	1	3	21

Total	45	5	15	5	21	15	15	121
	Low – 1		Medium – 3			High – 9		

Core XIV - Project
(For Students Admitted from 2024-2025)

Semester: VI
Subject Code: IBPAC63PW

Hours/ Weeks : 6
Credit: 4

Course Objectives:

1. To identify and analyse the problem using statistical tools
2. To suggest and report on problem and solution

Course Outcomes:

After completion of this course, student will be able to

CO1: Plan, implement and control activities related to the projects

CO2: Apply specialized knowledge and competency in areas of specialization

CO3: Demonstrate effective analytical and critical thinking skills in an organizational context

CO4: Prepare the students to face the challenges in the field

CO5: Develop a balanced and diverse approach to solve problems on their own

Guidelines for Project Submission:

- Students will be guided by the research supervisor who is the department of faculty of the commerce.
- Viva-voce will be conducted and project will be evaluated by an external examiner.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	9	9	3	9	3	3	45
CO 4	9	9	9	9	9	9	9	63
CO 5	9	9	9	9	9	9	9	63
Total	45	39	33	27	33	27	27	231
	Low – 1		Medium – 3			High – 9		

Core XV – Auditing and Assurance – II
(For Students Admitted from 2024-2025)

Semester: VI
Subject Code: IBPAC64

Hours/week: 5
Credit: 4

Course Objectives:

1. To understand the procedures to be followed while auditing the commercial and non-commercial organizations
2. To acquire skills to prepare the audit report

Unit I (15 hours)

Verification and Valuation of Assets and Liabilities: Meaning of Verification – Problems in Valuation of Assets, Valuation of Assets during Inflationary Period, General Principles – Fixed Assets – Mode of Valuation of Fixed Assets – Auditor’s Position as regards Valuation of Assets - Wasting Assets – Intangible Assets - Investments – Inventories – Freehold and Leasehold Properties – Bills Receivable – Sundry Debtors – Plant and Machinery – Patents – Verification and Valuation of Liabilities – Sundry Creditors – Bills Payable – Bank Overdraft.

Unit II (15 hours)

Company Audit: Special Requirements of Company Audit – Audit of Share Capital - Verification of Shares issued for Cash, other than Cash, at Premium, at Discount - Issue of Sweat Equity Share s- Powers of Company to Purchase its Own Securities - Calls in Advance - Calls in Arrears – Issue and Redemption of Preference Shares – Reduction of Capital -Verification of Forfeiture and Reissue of Shares – Shares Transfer Audit – Verification of Issue of Bonus Shares. **Audit of Debentures:** Allotment - Redemption of Debentures at Premium- Issue of Debentures – Audit of Dividends - Verifications of Dividends – Interim Dividends.

Unit III (15 hours)

Company Auditor: Auditor - Qualification and Disqualifications of an Auditor - Appointment of an First Auditor – Subsequent Appointment - Rotation of Auditor - Auditors Remuneration - Removal of Auditors – Different Classes of Auditors – Joint Auditors, Branch Auditors – Powers, Rights and Duties of Auditor- Status of an Auditor - Liabilities of an Auditor – Civil Liability and Criminal Liability with 2 case laws.

Unit IV (15 hours)

Auditor’s Report: Basic Elements of the Auditor’s Report – Signing of Auditor’s Report – Types of Opinion – Unqualified Opinion – Other than Unqualified Opinion – Qualified Opinion : When to Qualify - How to Qualify - Disclosure in the Auditor’s Report – Audit of Branch Office Accounts – Cost Audit – Appointment of Cost Auditor - Qualification, Disqualifications, Rights, Duties and Obligations of Cost Auditor.

Unit V (15 hours)

Special Audit: Government Audit - Legal Framework and Comptroller and Auditor General- Comptroller and Auditor General’s Duties and Powers - Expenditure Audit – Audit of Receipts – Audit of Stores and Inventories – Audit of Commercial Accounts – Reporting Procedures - Audit Programme for Local Bodies - Audit of Non-Governmental Organization Sources and Applications of Funds – Provisions Relating to Audit - Audit of a Sole Trader – Audit of a Firm – Audit of Educational Institution, Club and Hospitals.

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand and verify the various kinds of assets and liabilities

CO2: Outline the company audit and audit of debentures

CO3: Administer the procedure of appointment, filling up of casual vacancies and removal of auditor

CO4: Understand and reflect on auditor's reports

CO5: Summarize the special audit and audit of local bodies

Text Book:

1. Tandon, B.N., *A Hand book of Practical Auditing*, S.Chand & Company Ltd, 11th Edition 2015.

Reference Books:

1. Ghatalia S.V, *Practical Auditing*, Allied Publishers Private Ltd, New Delhi, 2017.
2. Ravinder Kumar & Virender Sharma *Auditing Principles and Practice*, Prentice Hall India Learning Private Ltd, 3rd Edition, 2015.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	9	3	3	33
CO2	9	9	3	3	3	1	3	31
CO3	9	3	3	9	3	3	9	39
CO4	9	3	9	3	1	1	3	29
CO5	9	3	3	3	3	1	3	25
Total	45	21	21	21	19	9	21	157

Low – 1
Medium – 3
High – 9

DSE III - Investment Management
(For Students Admitted from 2024-2025)

Semester: VI
Subject Code: IBPAE61A

Hours/ week: 4
Credit: 4

Course Objectives:

1. To impart knowledge on various investment schemes and the equation between risk and return
2. To provide conceptual foundation for arriving at the best portfolio

Unit I

(12 hours)

Introduction to Investment: Investment and Speculation - Real Assets and Financial Assets - Factors of Sound Investment - Relevance of Investment Analysis - Investment Decision Process – Return – Risk -Risk-Return Trade-off - Direct and Indirect Investing - Maneuvering with Investments.

Unit II

(12 hours)

Types of Market: Primary Market – Role and Methods of Issuing New Shares- Parties involved in the New Issue – Secondary Market- Functions – Listing and its Procedures - SEBI Guidelines on New Issue Market and Secondary Market-Recent Trends in Stock

Market and New Issue Market.

Unit III (12 hours)

Risk and Return: Concept of Return - Measurement of Return - Concept of Risk - Sources of Risk - Types of Risk - Measurement of Risk - Range as a Measure - Standard Deviation - Coefficient of Variation - β as a Measure of Risk

Unit IV (12 hours)

Portfolio Management: Return and Risk in the Context of Portfolio - Correlation Coefficient and Risk of a Portfolio - Portfolio Selection - Markowitz Model - Capital Market Theory.

Unit V (12 hours)

Investors' Protection: SEBI Guidelines - Securities Ombudsman - Investors' Education - Unfair Trade Practices - Insider Trading - Price Sensitive Information - Disclosure of Interest - Model Code of Conduct for Listed Companies - Arbitration Facility at NSE.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the characteristics of different financial assets

CO 2: Examine the different investment avenues/ alternatives

CO 3: Identify various strategies followed by investment practitioners

CO 4: Evaluate risk and return and understand their trade-off

CO 5: Explain different investment theories

Text book:

1. R.P.Rusthagi, *Investment Management Theory & Practice*, Sultan Chand and Sons, 11th Edition, 2021.
2. Dr. L. Natarajan, *Investment Management-Security Analysis and Portfolio Management*, Margham Publications, Chennai, 3rd Edition, 2020.

Reference Books:

1. S. Kevin, *Security Analysis and Portfolio Management*, PHI Learning Pvt Ltd; 2nd Edition, 2015.
2. Dr. F. C. Sharma, Dr. R. S. Kulshrestha, *Financial & Investment Management*, SBPD Publications, 2nd Edition, 2020.
3. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGrawHill Education, 5th Edition, 2017.

Journals:

1. Global Journal of Finance and Management
2. Finance India

E-Resources:

1. <http://www.himpub.com/documents/Chapter1893.pdf>

2. [http://gitamskadapa.org/library/books/mba3sem/IPM/Wiley_Finance,.Investment_Management - Portfolio Diversification, Risk%20\(1\).pdf](http://gitamskadapa.org/library/books/mba3sem/IPM/Wiley_Finance,.Investment_Management_-_Portfolio_Diversification,_Risk%20(1).pdf)
3. https://www.drnishikantjha.com/booksCollection/Investment%20Analysis%20and%20Portfolio%20Management_TYBMS%20V%202016-17.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	1	3	3	9	29
CO2	9	3	3	3	9	9	9	45
CO3	9	3	3	3	9	9	9	45
CO4	9	3	9	3	9	9	9	51
CO5	9	1	3	3	9	9	9	43
Total	45	11	21	13	39	39	45	213

Low -1

Medium - 3

High -9

**DSE III – Logistics and Supply Chain Management
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBPAE6B

Hours/ week: 4
Credit: 4

Course Objectives:

1. To gain skill and knowledge in all aspects and issues of logistics in the supply chain management
2. To understand the impact of logistics functions and their integration with other business functions

Unit I (12 hours)

Introduction to Logistics: Activities – Fundamentals of Logistics Objectives and Importance – Progress in Logistics and Current Trends- Organisation and Achieving Integration.

Unit II (12 hours)

(12 hours)

Planning the Supply Chain: Logistics Strategy – Implementing the Strategy – Locating Facilities – Planning Resources – Controlling Material Flow.

Unit III**(12 hours)**

Measuring and Improving Performance of Supply Chain: Procurement – Inventory Management- Warehousing and Material Handling Transport – Global Logistics.

Unit IV**(12 hours)**

Supply Chain Management: Basic Concepts of Supply Chain Management – Planning and Sourcing – Making and Delivering – Returns – IT and Supply Chain Management.

Unit V**(12 hours)**

Financial Supply Chain Management: Financial Supply Chain – Elements of Financial Supply Chain Management – The Evolution of e-Financial Supply Chain – e-Financial Supply Chain - Banks Perspective – Legal Aspects of e-Financial Supply Chain.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Identify and analyze business models, business strategies and corresponding competitive advantage

CO 2: Plan warehouse and logistics operations for optimum utilization of resources

CO 3: Incorporate and learn the critical element of logistics and supply chain management

CO 4: Describe the ways to shift the business culture from work to overall process-driven result

CO 5: Formulate and implement warehouse best practices and strategies

Text Books:

1. Martin Christopher, *Logistics and Supply Chain Management*, FT Publishing International, 5th Edition, 2016.
2. Leonardo Decandia, Lei Lei, Rosa Oppenheim, Yao Zhao, *Managing Supply Chain Operations*, WorldScientific Publication, 1st Edition, 2017.

Reference Books:

1. HenkZijm, Matthias Klumpp, Alberto Regattieri, SundereshHeragu, *Operations, Logistics and Supply Chain Management*, Springer; 1st Edition. 2019.
2. Lincoln C. Wood, Linh N. K. Duong, *Logistics and Supply Chain Management in the Globalized Business Era*, Business Science Reference, 2021.
3. Donald J.Bowersox, Davi J.Closs & M.Biby Cooper, *Supply Chain Logistics Management*, MCGraw Hill Education, 7th Edition, 2018.

Journals:

1. International Journal of Logistics and Supply Chain Management
2. The IUP Journal of Supply Chain Management

E-Resources:

1. <https://www.supplychainopz.com/2012/04/what-is-logistics-and-supply-chain-management.html>
2. <https://courses.lumenlearning.com/wmopen-introbusiness/chapter/supply-chain-management-and-logistics-2/>
3. https://base-logistique-services.com/storage/app/media/Chopra_Meindl_SCM.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	3	33
CO2	9	3	9	3	1	1	3	29
CO3	9	3	3	1	3	3	3	25
CO4	9	3	1	3	3	3	3	25
CO5	9	3	3	1	3	3	9	31
Total	45	15	19	11	13	19	21	143

Low -1
Medium - 3
High -9

**SEC VI –Enterprise Resource Planning
(For Students Admitted from 2024-2025)**

Semester: VI

Subject Code: IBPAS65

Hours/ week: 2

Credit: 2

Course Objectives:

1. To provide a contemporary and forward looking on the theory and practices of ERP technology
2. To develop the basic understanding of how ERP enriches the business organisations in achieving a multidimensional growth

Unit I

(6 hours)

Introduction to ERP: Need for an ERP - History of an ERP Application – Benefits from an ERP System – ERP and Enterprise Application – ERP –A Subset of ERP Application.

Unit II

(6 hours)

Business Process Re - Engineering (BPR): Need for BPR – Prons and Cons of BPR – BPR/ Process Redesign - Re –Engineering Phase – BRP and ERP – Benchmarking.

Unit III

(6 hours)

Business Process Modelling: Business Process Hierarchy – Standards for Business Modelling – Process Modelling Maturity and Multi Dimension Modelling – Integrated Data Modelling.

Unit IV

(6 hours)

ERP Implementation and Support: ERP Life Cycle: Pre Implementation Phase – Project Preparation – Business Blueprinting – Realisation – Final Preparation – Support –Methodology for Implementation –Demerits/ Problems of ERP.

Unit V

(6 hours)

Emerging Trends on ERP: Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing – ERP Global Vendors.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the basic concepts of ERP systems for manufacturing or service companies

CO 2: Identify the principles of ERP systems, their major components, and the relationships among these components

CO 3: Assess major ERP components, including material requirements planning, master production scheduling, and capacity requirements planning

CO 4: Evaluate the pre implementation phase and support

CO 5: Develop knowledge of typical ERP systems

Text Books:

1. Rajesh Ray, *Enterprise Resource Planning*, McGraw Hill Education, 1st Edition, 2017.
2. Alexis Leon, *Enterprise Resource Planning*, McGraw Hill Education, 4th Edition, 2019.

Reference Books:

1. Dr. Ashim Raj Singla, *Enterprise Resource Planning*, Cengage Learning India Private Limited, 2nd Edition, 2016.
2. Gerard Blokdyk, *Enterprise Resource Planning: A Practical Handbook*, Create Space Independent Publishing Platform, 1st Edition, 2016.

Journals:

1. The IUP Journal of Entrepreneurship Development
2. The IUP Journal of Business Strategy

E-Resources:

1. <https://www.netsuite.com/portal/resource/articles/erp/what-is-erp.shtml>
2. <https://www.qad.com/en-IN/what-is-erp>
3. <https://www.investopedia.com/terms/e/erp.asp>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	1	3	3	3	25
CO2	9	3	9	3	3	1	3	31
CO3	9	1	3	3	9	3	3	31
CO4	9	3	1	3	3	1	3	23
CO5	9	3	3	3	1	3	9	31
Total	45	13	19	13	19	11	21	141

Low -1

Medium - 3

High -9

**Extra Credit - Total Quality Management
(For Students Admitted from 2024-2025)**

Semester: VI

Subject Code: IBPAX6

Credit: 2

Course Objectives:

1. To provide an understanding of the process of managing Quality services
2. To develop knowledge on fundamental disciplines of business linked with the concepts of service excellence and quality

Unit I

Introduction to Total Quality Management : Scope of TQM – Guiding Principles of TQM – Evolution of TQM – Preparing for TQM – Stages in TQM Implementation – TQM Models.

Unit II

SWOT Analysis: Strategic Planning –Organizational Culture- Customer Focus – Types of Customers –Customer Satisfaction Model – Customer Retention Model –Quality Function Deployment- Customer Satisfaction - Measurement.

Unit III

Continuous Improvement Strategies: Deming Wheel – Zero Defect Concept- Benchmarking – Six Sigma-Preventive Techniques.

Unit IV

Quality Certification: ISO 9000 Series Certification – ISO 9001: 2000 Certification – ISO 14000 Series Certification – QS 9000 Certification – Quality Auditing- Quality Indicators – ISO – BSI - Quality Awards.

Unit V

TQM Road Map: Quality & Cost-Characteristics of Quality-Micro Analysis of Quality Cost- Measurement of Quality – TQM Implementation Strategy – Failure of TQM.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the quality norms of organisations

CO 2: Explain the importance of quality management

CO 3: Develop conversant with SWOT analysis

CO 4: Apply benchmark for quality management

CO 5: Deal with ISO certification process

Text Book:

1. Sunil Luthra, Dixit Garg, Ashish Agarwal, Sachin K. Mangla , *Total Quality Management* , CRC Press , 1st Edition, 2020.

Reference Books:

1. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1st Edition, 2018.
2. D.R.Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth-Heinemann Publication, 1st Edition, 2016.
3. Poornima M.Charantimath, *Total Quality Management*, Pearson Education, 2017.
4. Sunil Sharma, *Total Quality Management: Concepts, Strategy and Implementation for Operational Excellence*, SAGE Publications Pvt. Ltd, 1st Edition, 2018.

E-Resources:

4. <https://asq.org/quality-resources/total-quality-management>
5. <https://www.juran.com/blog/what-is-total-quality-management/>
6. <https://www.managementstudyguide.com/total-quality-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	3	1	1	3	3	29
CO3	9	3	1	3	9	3	9	37
CO4	9	3	3	1	3	1	3	23
CO5	9	3	3	9	3	1	3	31
Total	45	21	13	17	19	11	27	153

Low -1

Medium - 3

High -9

BBA**PREAMBLE**

The Board of Studies of Business Administration revamped the syllabi for the following courses,

- In Semester II, Digital Marketing content has been revised.

PROGRAMME STRUCTURE

Programme Code: UBA

Sem	Part	Subject Code	Course	Subject title	Hour/week	Credit	CIA	ESE	Total Marks
I	I	IBLT111/ IBLA111/ IBLH111	Language I	Tamil I/Arabic I/Hindi I	5	3	25	75	100
	II	IBLEI12/ IBLEII12	Language II	English I a (or) b	5	3	25	75	100
	III	IBBAC11	Core I	Financial Accounting • Integrated Course – Customer Relationship Management	6	5	25	75	100
	III	IBBAC12	Core II	Principles of Management	5	4	25	75	100
	III	IBBAA13	AECC I	Business Economics	5	4	25	75	100
	IV	IBBAS14P	SEC I	PC Package (Lab)	2	2	-	50	50
				Library/ Browsing	1				
			Remedial/Games	1					
		Total			30	21	125	425	550
II	I	IBLT21/ IBLA211 /IBLH211	Language I	Tamil II/Arabic II /Hindi II	5	3	25	75	100
	II	IBLEI22/ IBLEII22	Language II	English II a (or) b	5	3	25	75	100
	III	IBBAC21	Core III	Marketing Management	5	5	25	75	100
	III	IBBAC22	Core IV	Corporate Communication	4	4	25	75	100
	III	IBBAA23	AECC II	Business Statistics	5	4	25	75	100
	IV	IBBAS242	SEC II	Digital Marketing	2	2	-	50	50
	IV	IBES2	GIC I	Environmental Science	2	2	-	50	50

				Library/ Browsing	1				
				Remedial/Games	1				
	IBBAX21/ IBBAX20	Extra Credit		Event Management / Online Course*		2	-	100	100
	Total				30	23+2	125	475+ 100	600+1 00
III	I	IBLT31/ IBLA31 /IBLH311	Language I	Tamil III/Arabic III /Hindi III	5	3	25	75	100
	II	IBLEIB32/ IBLEIIA32	Language II	English III a (or) b	5	3	25	75	100
	III	IBBAC31	Core V	Cost Accounting	4	4	25	75	100
	III	IBBAC32	Core VI	Business Ethics and Values	4	4	25	75	100
	III	IBBAA33	AECC III	Production&Operations Management	4	4	25	75	100
	IV	IBBAS34	SEC III	Logical Reasoning	2	2	-	50	50
	IV	IBOE3BA	OEC		2	2		50	50
	IV	IBHR3	GIC II	Human Rights	2	2	-	50	50
	V	IBXTN3	Extension	NSS/CSS	2	2	100		100
		IBBAX3/ IBBAX30	Extra credit		Principles and Practices of Insurance/ Online Course*	-	2	-	100
	Total				30	26+2	225	525+ 100	750+ 100
IV	I	IBLT41/ IBLA41 /IBLH411	Language I	Tamil IV/Arabic IV /Hindi IV	5	3	25	75	100
	II	IBLEI42/ IBLEII42	Language II	English IV a (or) b	5	3	25	75	100
	III	IBBAC41P	Core VII	Banking Law and Practice Internship or Online Internship	5	4	25	75	100
	III	IBBAC42	Core VIII	Project Management	4	4	25	75	100
	III	IBBAA431	AECC IV	Strategic Management	5	4	25	75	100
	IV	IBBAS44	SEC IV	Business Research Methods	2	2	-	50	50
	IV	IBLVE4	GIC III	Life Skills and Value Education	2	2	-	50	50
		IBOE4BA	OEC		2	2	-	50	50
	IBBAX4/ IBBAX40	Extra Credit		Industrial Relations/ Online Course*	-	2	-	100	100

		Total			30	24+2	125	525+ 100	650 + 100
V	III	IBBAC511	Core IX	Investment Management	5	5	25	75	100
	III	IBBAC52	Core X	Business Environment	5	4	25	75	100
	III	IBBAC53	Core XI	Organizational Behaviour	4	4	25	75	100
	III	IBBAC54P	Core XII	Accounting Package for Business (Tally Prime) • Integrated Course – Front Accounting	4	2	25	75	100
	III	IBBAE51A	DSE I	International Marketing	4	4	25	75	100
		IBBAE5B		Corporate Law					
	III	IBBAE5C	DSE II	Management Accounting	4	4	25	75	100
		IBBAE5D		Financial Markets and Services					
	IV	IBBAS55	SEC V	Total Quality Management	2	2	-	50	50
IV	IBWE5	GIC IV	Women Entrepreneurship	2	2	-	50	50	
		IBESX5/IB BAX50	Extra Credit	Employability Skills/ Online Course*	-	2	100		100
		Total			30	27+2	150+ 100	550	700+ 100
VI	III	IBBAC61	Core XIII	Corporate Finance	6	5	25	75	100
	III	IBBAC62P W	Core XIV	Project	6	5	25	75	100
	III	IBBAC63	Core XV	Management Information System	6	4	25	75	100
	III	IBBAC64	Core XVI	Human Resource Management	5	4	25	75	100
	III	IBBAE6A	DSE III	Logistics and Supply Chain Management	4	4	25	75	100
		IBBAE6B		Services Marketing					
	III	IBBAS65	SEC VI	Enterprise Resource Planning	2	2	-	50	50
				Library/Browsing	1				
IV	IBBAX6/IBBAX6O	Extra Credit	Knowledge Management / Online Course*	-	2	-	100	100	
		Total			30	24+2	125	425+ 100	550+ 100
		GRAND TOTAL			180	145+ 10	875+ 100	2925 + 400	3800+ 500

*For Online certification credit alone will be assigned on submission of certificate obtained through appearing for Online Examination from SWAYAM, EDX, Spoken Tutorial, NPTEL or Coursera.

- AECC** - Ability Enhancement Compulsory Course
- SEC** - Skill Enhancement Course
- DSE** - Discipline Specific Elective
- OEC** - Open Elective Course
- GIC** - General Interest Course

Core I - Financial Accounting
(For Students Admitted from 2024-2025)

Semester: I

Subject Code: IBBAC11

Hours/ week: 6

Credit: 5

Course Objectives:

1. To acquire knowledge on accounting concepts and principles
2. To prepare & maintain the financial accounts of a concern

Unit I

(18 hours)

Introduction to Financial Accounting: Evolution of Accounting- Scope -Basic Accounting Concepts and Conventions-Objectives of Accounting-Limitations of Accounting-Accounting Standards-Accounting Transactions-Double Entry Book keeping-Journal-Ledger-Preparation of Trial Balance.

Unit II

(18 hours)

Subsidiary Books & Errors: Purchase Book –Sales Book –Purchase Return Book - Sales Return Book - Bills Receivable Book-Bills payable Book –Journal Proper-Cash Book - Single Column, Double Column, and Triple Column- Petty Cash Book. Errors - Classification of Errors - Errors of Principle, Omission, Commission, Duplication and Errors of Compensation or off setting Errors - Rectification of Errors.

Unit III

(18 hours)

Bank Reconciliation Statement: Reasons for Discrepancies – Cheque Deposited for Collection but not yet Collected –Cheque Issued but not Presented for Payment – Credit in the Pass Book Only –Debit in the Pass Book only- Omission of Entries – Overdraft – Adjustment of Cash Book.

Unit IV

(18 hours)

Final Accounts: Capital and Revenue Items – Preparation of Trading, Profit and Loss Account and Balance Sheet- Adjustment Entries.

Unit V

(18 hours)

Accounts of Non-Trading Concerns: Capital, Revenue and Deferred Revenue Expenditures-Preparation of Receipts and Payments Account, Income and Expenditure Account - Balance Sheet.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the concepts and principles of financial accounting
CO 2: Deploy critical thinking skills for analyse financial data
CO 3: Evaluate the current auditing standards and acceptable practices
CO 4: Apply accounting methods to evaluate project performance
CO 5: Prepare the accounts of trading and non-trading concerns

Text Books:

1. S.N. Maheshwari, *Financial Accounting*, Vikas Publishing House Pvt. Ltd, New Delhi, 6th Edition, 2018.
2. S.N. Maheshwari, Suneel.K. Maheshwari, Sharad.K. Maheshwari, *Financial Accounting*, Vikas Publishing House, 2018.

Reference Books:

1. R.L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2018.
2. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22nd Edition, 2019.
3. T.S, Reddy & A. Murthy, *Financial Accounting*, Margham publishers, Chennai, 7th Edition,
4. Dr. S.M. Shukla, *Financial Accounting*, Sahitya Bhawan Publications, Agra, 53rd Enlarged Edition, 2019.

Journals:

1. Indian Journal of Finance
2. The IUP Journal of Accounting Research & Audit Practices

E-Resources:

1. https://collegietutor.net/notes/Financial_Accounting_e_book_pdf
2. <https://www.csus.edu/indiv/c/clarket/course1/chap001.pdf>
3. <https://mrcet.com/downloads/MBA/Financial%20Accounting%20and%20Analysis.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	1	3	1	3	21
CO2	9	3	1	3	3	9	3	31
CO3	9	1	3	1	3	1	9	27
CO4	9	1	3	1	9	1	3	27
CO5	9	1	3	3	3	3	3	25
Total	45	7	13	9	21	15	21	131

Low -1

Medium - 3

High -9

**Core II - Principles of Management
(For Students Admitted from 2024-2025)**

Semester: I
Subject Code: IBBAC12/IBCOC12/IBPAC12

Hours/ week: 5/5/5
Credit: 4/4/4

Course Objectives:

1. To understand the principles of management
2. To apply the principles of management in day to day business

Unit I

(15 hours)

Introduction to Management: Importance – Characteristics –Contributions of Taylor, Fayol and Peter Drucker -Functions of Management- Management as an Art and Science – Management as a Profession – Approaches to Management –Role of Manager – Elements of System Approach – Evaluation of System Approach-Trends and Challenges of Management in Global Scenario.

Unit II

(15 hours)

Planning & Decision Making: Characteristics –Importance –Purpose of Planning-Steps in Planning – Kinds of Planning – Types of Plans – Advantages and Limitations of Planning- Concept of MBE. Decision Making: Characteristics of Decision Making - Elements of Decision Making-Process of Decision Making –Decision Making Techniques- Forecasting-SWOC Analysis.

Unit III

(15 hours)

Organising: Principles of Organising – Types of Organisation - Line and Staff Organisation, Functional, Project and Matrix Organisation-Methods of Matrix Organisation- Span of Management – Delegation and Decentralization-Advantages and Disadvantages-Distinction between Delegation and Decentralization.

Unit IV

(15 hours)

Staffing: Objectives – Methods - Meaning and Sources of Recruitment-Internal & External– Selection –Selection Procedure – Training –Importance –Objectives of Training- Need for Training – On the Job Training – Off the Job Training.

Unit V

(15 hours)

Directing & Controlling: Principles of Directing – Characteristics of a Good Order – Importance of Directing – Characteristics of Direction. **Controlling** - Characteristics – Types – Requirements for an Effective Control System-Controlling Techniques.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Acquire adequate knowledge on the global environment in which business operates

CO 2: Understand the evolution of management thinking

CO 3: Analyze the theories of motivation, leadership and communication

CO 4: Examine valuable insights into the working of business organizations

CO 5: Develop managerial skills required for the contemporary management practice

Text Books:

1. L.M.Prasad, *Principles of Management*, Sultan Chand & Company Ltd, New Delhi, 2019.

References Books:

1. Dr.S.C.Saxena, *Principles of Management*, Sahitya Bhawan Publications, Agra, 2019.
2. Dingar Pagare, *Principles of Management*, Sultan Chand & Sons, 6th Edition, 2018.
3. Stephen, *Principles of Management*, Pearson Publication, New Delhi, 14th Edition, 2019.
4. Harold Koontz, *Essentials of Management: An International, Innovation and Leadership Perspective*, 10th Edition, 2015.

Journals:

1. Indian Journal of Management
2. Indian Journal of Commerce and Management Studies

E-Resources:

1. https://en.wikiversity.org/wiki/Principles_of_Management
2. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ahLCajOqz6/GWFCSpr/XYg>
3. https://assets.openstax.org/oscms-prodcms/media/documents/PrinciplesofManagement-OP_mGBMvoU.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	1	3	9	3	3	29
CO2	9	3	1	3	1	3	3	23
CO3	9	9	3	9	9	3	3	45
CO4	9	3	3	1	3	3	3	25
CO5	9	3	1	3	3	3	9	31
Total	45	19	9	19	25	15	21	153

Low -1

Medium - 3

High -9

**AECC I– Business Economics
(For Students Admitted from 2024-2025)**

Semester: I**Subject Code: IBAA13/ IBCOA13/ IBPAA13****Hours/ week: 5/5/5****Credit: 4/4/4****Course Objectives:**

1. To understand the basic concepts of business economics
2. To enable better insight into better decision making in business

Unit I**(15 hours)**

Introduction to Business Economics: Nature and Scope of Business Economics -Types of Business Decisions-Objectives of Business Economics –Difference between Economics and Business Economics–Importance of Business Economics-Role and Responsibilities of Business Economist.

Unit II (15 hours)
Consumption Analysis: Law of Diminishing Marginal Utility-Concept of Consumer Surplus - Characteristics- Types - Law of Demand - Exceptions - Demand Determinants – Demand Distinctions– Elasticity of Demand – Types – Measurement – Factors -Importance - Demand Forecasting: Meaning – Factors – Importance – Methods of Forecasting.

Unit III (15 hours)
Production, Cost and Revenue Analysis: Production: Factors of Production- Production Function - Scale of Production- Economies of Scale - Cost: Types of Costs - Cost Concepts - Cost-output relationship-Cost Function - Cost Curves - Revenue: Revenue Concepts - Revenue Curves.

Unit IV (15 hours)
Market and Profit Analysis: Perfect Competition - Imperfect Competition – Monopoly - Monopolistic Competition – Oligopoly. Profit: Functions of Profit - Concept of Normal Profit- Gross Profit- Normal Profit-Abnormal Profit - Sales Maximization Principle – Relationship between investment and profit.

Unit V (15 hours)
Macro-Economic Analysis: National Income- Definition-Concepts- Measurement and its Difficulties -Monetary Policy- Fiscal Policy-Economic Reforms: Liberalization, Privatization and Globalization Inflation: Meaning- Types –Causes & Remedies. Business Cycle: Phases- Measures to overcome.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the significance of the basic concepts of business economics
- CO 2:** Identify the significance of demand, supply, equilibrium and their determinants
- CO 3:** Analyse the production function, cost and revenue analysis
- CO 4:** Evaluate the performance of different markets
- CO 5:** Develop skills to make economic analysis at macro level

Text Books:

1. D.N.Dwivedi, *Managerial Economics*, Vikas Publishing House, 9th Edition, 2021.
2. S.K.Agarwal, *Business Economics*, S.Chand & Sons, 1st Edition, 2018.

Reference Books:

1. Maheswari, Maheshwari &Sinha, *Business Economics* , SBPD Publishing House, New Delhi, 2nd Edition, 2021.
2. H.L.Ahuja, *Macroeconomics Theory and Policy*, S.Chand& Sons, New Delhi, 20th Edition 2019.
3. Dr.S.Sankaran, *Business Economics*, Margham Publishers, Chennai, 2016.
4. K.Rajagopalchar, *Business Economics*, Atlantic Publishers, 2020.

Journals:

1. International Review of Applied Economic Research
2. International Journal of Economic Research

E-Resources:

1. <https://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
2. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
3. https://en.wikipedia.org/wiki/Managerial_economics

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	1	1	21
CO2	9	1	9	1	3	3	1	27
CO3	9	1	3	3	3	1	3	23
CO4	9	1	9	3	9	3	3	37
CO5	9	3	9	3	3	9	9	45
Total	45	7	33	13	21	17	17	153

Low -1

Medium - 3

High -9

SEC I – P C Package Lab
(For Students Admitted from 2024-2025)

Semester: I**Hours/week: 2****Subject Code: IBCOS14P/IBCCS15P/IBBAS14P/IPAS14P****Credit: 2****Course Objectives:**

1. To explain the basic concepts of windows operating systems
2. To emphasize the students to practically demonstrate the windows operating system

Word Processor**(6 hours)**

1. Document creation, text manipulation with scientific notation
2. Table creation with formatting & conversion
3. Mail merge and letter preparation
4. Drawing flow chart - auto shapes
5. Alignment setup and hyperlink

Electronic Spreadsheet**(6 hours)**

1. Spread sheet chart
2. Formula editor - functions
3. Sorting data, filter

Professional Presentation**(6 hours)**

1. Slides creation (blank and presentation templates)
2. Changing slide design and layout
3. Setting animation effects

Database Management Tool**(6 hours)**

1. Table creation
2. Queries(total, average)

Personal Information Management**(6 hours)**

1. Set up an E-mail
2. Google form Creation
3. Google slide
4. Google Sheet
5. Google Meet

Note: Questions for the external examination will be based on the concepts learnt.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire practical knowledge in word processor

CO2: Demonstrate the concepts of electronic spreadsheet management for business

CO3: Use professional presentation for business purpose

CO4: Explain database management tool

CO5: Develop personal information management system

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	9	3	3	3	3	33
CO 3	9	3	3	3	9	3	3	33
CO 4	9	3	3	3	9	3	9	39
CO 5	9	9	9	3	9	3	9	51
Total	45	21	27	15	33	15	27	183

Low – 1

Medium – 3

High – 9

**Core III – Marketing Management
(For Students Admitted from 2024-2025)**

Semester: II**Subject Code: IBBAC21****Hours/ week: 5****Credit: 5****Course Objectives:**

1. To understand the concepts and role of marketing management
2. To face challenges in managing innovative marketing strategy

Unit I**(15 hours)**

Introduction to Marketing: Origin of Marketing-Nature-Scope-Importance of Marketing-Functions – Classification of Markets – Benefits of Marketing – Marketing Processes – Marketing Functions-Difference between Marketing and Selling-Marketing Mix: Product, Price, Place, Promotion, People Process and Physical Environment – Concepts and Components-Importance of Marketing Mix in Marketing Decisions.

Unit II**(15 hours)**

Product & Market Segmentation: Features of a Product- Classification –Product Plan and

New Product Development - Product Mix and its Elements–Decisions Related to Product Mix-Product Life Cycle – Product Diversification – Causes for Failure of a New Product. Market Segmentation: Need-Criteria for Market Segmentation - Bases for Segmentation –Benefits of Market Segmentation.

Unit III (15 hours)

Pricing & Branding: Objectives of Pricing— Factors Influencing Pricing Decisions – Impact on Decision Making - Procedure for Price Determination –Types of Pricing. Branding: Definition-Types-Importance-Merits and Demerits of Branding-Difference between Branding and Labeling -Packaging and Labeling-Types of Labeling-Labeling Strategies.

Unit IV (15 hours)

Sales Promotion: Objectives of Sales Promotion –Importance – Reasons for the Rapid Growth of Sales Promotion – Advantages – Limitations – Kinds of Sales Promotion-Effectiveness of Sales Promotion-Public Relations and Publicity Decisions.

Unit V (15 hours)

Channels of Distribution: Need--Importance of Channels of Distribution- - Factors affecting Channels of Distribution- Types of Channels of Distribution: Direct Channel and Indirect Channel-Functions-Channel Marketing Systems.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Recognize the marketing management concepts, principles and practices.

CO 2: Understand the significance of marketing functions in the overall managerial context

CO 3: Develop strategic thinking for effective marketing planning and decision making

CO 4: Analyze the reasons for the rapid growth of sales promotion

CO 5: Evaluate the performance of different channels of distribution

Text Books:

1. R.S.N. Pillai & Bagavathi, *Marketing Management*, S. Chand and Company Ltd, New Delhi, 2nd Edition, 2022.
2. Philip Kotler, Kevin Lane Keller, *Marketing Management*, Pearson Education, 15th Edition, 2017.

Reference Books:

1. Dr.N. Rajan Nair & Sanjith R.Nair, *Marketing*, S. Chand and Sons, New Delhi, 10th Edition, 2018.
2. Dr.Amit Kumar, *Principles and Practice of Marketing*, Sahitya Bhawan Publications, 1stEdition, 2019.
3. Dr.Amit Kumar &Dr.B.Jagdish Rao, *Marketing Management*, Sahitya Bhawan Publications, Agra, 2nd Edition, 2019.
4. William J. Stanton& Charles Futrell, *Fundamentals of Marketing* ,McGraw-Hill Companies, New Delhi, 15th Edition, 2021.

Journals:

1. Indian Journal of Marketing
2. The IUP Journal of Marketing Management

E-Resources:

1. <https://www.ama.org/topics/marketing-management/>
2. <https://brauss.in/MBA-Marketing-Management-Full-Notes.pdf>
3. <https://drive.google.com/file/d/1WLKbTWM7nE2fiNEATN4LWwjAIIAWfg/view?showad=true>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	1	1	3	1	3	21
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	9	3	9	39
CO5	9	3	3	1	3	3	9	31
Total	45	15	13	11	21	13	27	145
	Low -1		Medium - 3			High -9		

Core IV - Corporate Communication
(For Students Admitted from 2024-2025)

Semester: II
Subject Code: IBAC22

Hours/ week: 4
Credit: 4

Course Objectives:

1. To acquire knowledge to demonstrate the importance of coherent, ethical communication principles in business and industry
2. To learn the appropriate ways to meet industry standards in business dealings

Unit I **(12 hours)**

Corporate Communication in the Digital Age: Mastering the Tools for Success in the Twenty-First-Century Workplace -Developing Listening Skills - Learning Nonverbal Communication Skills - Recognizing How Culture Affects Communication - Building Intercultural Workplace Skills.

Unit II **(12 hours)**

The Business Writing Process in the Digital Age: Understanding the Communication Process - Using the 3-x-3 Writing Process as a Guide - Analyzing and Anticipating the Audience - Using Expert Writing Techniques to Adapt to Your Audience - Developing Additional Expert Writing Techniques.

Unit III **(12 hours)**

Organizing and Drafting Business Messages: Drafting Workplace Messages - Organizing Information to Show Relationships - Composing the First Draft with Effective Sentences - Developing Business Writing Techniques - Drafting Well-Organized, Effective Paragraphs.

Unit IV **(12 hours)**

Business Reports: Taking Time to Revise - Applying Phase 3 of the Writing Process - Making Message Clear - Enhancing Readability through Document Design – Proof reading to Catch

Errors - Evaluating the Effectiveness of Your Message.

Unit V

(12 hours)

Workplace Communication: Preparing Digital-Age E-Mail Messages and Memos - Workplace Messaging and Texting - Making Podcasts and Wikis Work for Business - Blogging for Business - Web 2.0 - Social Networking.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the communication methods, types and barriers

CO 2: Demonstrate competency in communication and critical thinking skills

CO 3: Compose, produce, and present effective business documents

CO 4: Learn the appropriate ways to meet industry standards and apply critical evaluation techniques to business documents

CO 5: Demonstrate coherent, ethical communication principles in business and industry

Text Books:

- Mary Ellen Guffey, Dana Loewy, *Essentials of Business Communication*, Cengage Learning, 11th Edition 2018.
- Dr. Mishra, Shukla & Patel, *Business Communication*, SBPD Publishing House, 2nd Edition, 2021.

Reference Books:

- K. Sundrar & A. Kumara Raj, *Essentials of Business Communications*, Vijay Nicole Imprints, 1st Edition, 2017.
- Courtland L. Bovee, John V. Thill & Roshan Lal Raina, *Business Communication Today*, Pearson Education, 14th Edition, 2018.
- J. Priyadharshini & Dr. B. Joy Suganya, *Business Communication Today*, Charultha Publication, 1st Edition, 2018.

Journals:

- Indian Journal of Business Performance and Customer Relationship

E-Resources:

- <https://www.geektonight.com/business-communication/>
- <https://harappa.education/harappa-diaries/business-communication-and-its-importance/>
- <https://www.business.qld.gov.au/running-business/marketing-sales/managing-relationships/communicating-effectively/understanding-communication>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	1	3	3	1	1	21
CO2	9	9	9	3	3	1	3	37
CO3	9	9	3	3	1	1	3	29
CO4	9	9	3	1	3	3	3	31
CO5	9	9	3	9	3	1	3	37
Total	45	39	19	19	13	7	13	155

Low -1

Medium - 3

High -9

AECC II – Business Statistics
(For Students Admitted from 2024-2025)

Semester: II**Hours/week: 5****Subject Code: IBCOA23/IBCCC22/IBBAA23/IBPAA23****Credit: 4****Course Objectives:**

1. To provide a strong foundations in the principles of statistics
2. To explain statistical techniques and tools for business applications

Unit I**(15 hours)**

Introduction to Statistics: Meaning – Definition – Importance – Functions – Limitations
Classification – Tabulation – Diagrams – Graphic Representation

Unit II**(15 hours)**

Measures of Central Tendency: Mean – Median – Mode – Combined Mean – Weighted Mean – Harmonic and Geometric Mean

Unit III**(15 hours)**

Measures of Dispersion and Variability: Range – Quartile Deviation – Mean Deviation
Standard Deviation – Co-efficient of Variation

Unit IV**(15 hours)**

Correlation and Regression Analysis: Correlation: Types – Methods – Karl Pearson's Coefficient of Correlation – Spearman Rank Correlation. Regression Analysis: Simple Regression – Equations – Deviation taken from Arithmetic Mean – Deviation taken from Assumed Mean – Correlation Vs Regression

Unit V**(15 hours)**

Analysis of Time Series: Utility of Time Series Analysis – Components of Time Series – Measurement of Trend – Method of Semi Averages, Moving Averages and Least Squares – Index Number – Classification – Methods of Constructing Index Number – Un weighted Index – Weighted Index – Consumer Price Index

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain Knowledge in statistical tools with its concepts

CO2: Explain the central tendency

CO3: Apply the measures of dispersion and variability

CO4: Make Use of the techniques of investigating the relationship between two quantitative variables

CO5: Work and Interpret on analysis of time series

Text Book:

1. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 46th Edition, 2021.

Reference Books:

1. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi, 7th Edition, 2018.

2. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1st Edition, 2015.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. International Journal of Statistics and Management System.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	3	3	3	25
CO 4	9	1	9	3	9	9	3	43
CO 5	9	1	9	3	9	9	3	43
Total	45	5	27	15	33	27	15	167

Low – 1 Medium – 3 High – 9

SEC II -Digital Marketing
(For Students Admitted from 2024-2025)

Semester: II
Subject Code: IBBAS242

Hours/ week: 2
Credit: 2

Course Objectives:

1. To impart knowledge on digital marketing and web designing
2. To provide conceptual foundation for online advertising, content marketing and social media platforms

Unit I**(6 hours)**

Introduction to Digital Marketing: Meaning- Concepts –Digital Vs Real Marketing - Marketing Strategy- Marketing research- Importance of Marketing Strategy- Key Concepts- Methodologies

Unit II**(6 hours)**

Introduction to Web Designing: Introduction - Web Design -Web Development- Process- Methodologies-SEO-Optimisation-E-Commerce-Types- Specific Channels For E-Commerce- E Retail Channels-Setting Up An E-Commerce Site-Search Advertising

Unit III**(6 hours)**

Online Advertising: Nature - Concepts-Objectives- Recent Trends -Social Media Advertising- Advantages – Challenges - Analytical Tools - Types of Social Media Ads - Mobile Marketing –Internet Marketing- Social Media Marketing

Unit IV**(6 hours)**

Content Marketing: Meaning-Definition-Strategic Building Blocks-ContentCreation-Channel Distribution-Advantages-Challenges

Unit V**(6 hours)**

Social Media: Introduction to Social Media Platform - Marketing With Social Media-Facebook-Youtube-Instagram-Pinterest-Other Social Media Options-CRM- CRM Model-CRM And Data- Benefits of CRM -CRM Strategy

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain knowledge in general aspects of Digital Marketing

CO2: Experiment with web designing methodologies

CO3: Understand the role of online advertising and social media marketing

CO4: Frame various strategies in content marketing and its distribution channels

CO5: Construct social media platform for marketing

Text Books:

1. Rob stokes, *E-Marketing the Essential Guide to Marketing in a Digital World*, Quirk (pty) Ltd, Libre Texts, 6th Edition, 2016.
2. Philip Kotler, *Marketing 4.0: Moving from Traditional to Digital*, John Wiley & Sons, Inc, New Jersey, 2016.

Reference Books:

1. GerardusBlokdyk, *Digital Marketing A Complete Guide*, 5STARCOoks, 2019 Edition.
2. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson Publication, 2017
3. Simon Kingsnorth, *Digital Marketing Strategy: An Integrated Approach to Online Marketing*, 2019.

Journal:

1. Indian Journal of Marketing

E-Resources:

1. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/Content-Marketing-Bluebook-by-Seven-Boats-Academy.pdf>
2. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/SMM-Panorama-by-Seven-Boats-Academy.pdf>
3. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/FB-Marketing-Guide-by-Seven-Boats-Academy.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	9	3	33
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	1	3	3	9	3	29
CO 4	9	1	9	3	3	9	3	37

CO 5	9	9	9	3	3	9	3	45
Total	45	15	25	15	21	39	15	175
	Low – 1			Medium – 3			High – 9	

**Extra Credit - Event Management
(For Students Admitted from 2024-2025)**

Semester: II

Subject Code: IBBAX21

Credit: 2

Course Objectives:

1. To gain basic knowledge in establishing and managing an event
2. To develop skills to help in all areas of event management

Unit I

(6 hours)

Introduction to Event Management: Reason to prefer Event Management – Characteristics – Event Management Process – 5C's and 5W's – Classification of Events – Principles for Organising an Event – New Trends in Event Industry – Responsibilities of Event Manager – Code of Ethics.

Unit II

(6 hours)

Planning and Organising an Event: Project Planning – Site Planning – Operations and Logistics Management - Budget Planning and Cost of Event – Event Designing – Food and Beverages – Organisational Structure for Event Company.

Unit III

(6 hours)

Event Team Management: Human Resource Management – Staffing of Human Resource – Organisational Policy making Teams – Managing Volunteers – Performance Appraisal – Conflict Resolution - Quality Management – Key Benefits of Teams.

Unit IV

(6 hours)

Event Marketing and Sponsorship: Marketing Concept and Marketing Mix – Components of Marketing the Event – Marketing Strategies for an Event – Segmentation and Target Market – Trends in Event Marketing – Event Promotion – Event Sponsorship – Effect of Sponsorship and Experience on Customer Attitudes.

Unit V

(6 hours)

Advance aspects in Event Management: Corporate Social Responsibility (CSR) – Women Empowerment – Event and Exhibitions – Big Fat Wedding Industry in India – Wedding Planning – Destination Wedding – Theme Parties – Time Management in Events – Technology in Events.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Identify the specific objectives of the host/client

CO 2: Design a planning process that incorporates budgeting, project management, communication and evaluation tools

CO 3: Understand the various event elements and employ them cost-effectively

CO4: Play the role of the planner on site at the event, and the mind-set necessary to oversee

successful event coordination
CO 5: Prepare budget for events

Text Book:

1. Dr.Anukrathi Sharma &Dr.Surthi Arora, *Event Management and Marketing: Theory, Practical Approaches and Planning*, Bharti Publications, 1st Edition, 2020.

Reference Books:

1. Alex Genadinik, *Event Planning: Management & Marketing for Successful Events*, Alex Genadinik Publication, 1st Edition, 2020.
2. H.R. Appannaiah & H.R. Rahamath, *Principles of Event Management*, Himalaya Publication House, New Delhi, 1st Edition, 2016.
3. Ruth Dowson, *Event Planning and Management: Principles, Planning and Practice*, Kogan Page Publication, 2nd Edition, 2018.

E-Resources:

1. <https://guidebook.com/resources/event-planning-guide/>
2. <https://www.teami.org/what-is-event-management/>
3. <https://www.uou.ac.in/sites/default/files/slm/HM-402.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	1	3	3	9	3	29
CO2	9	1	9	3	9	3	3	37
CO3	9	1	3	3	9	3	3	31
CO4	9	1	1	3	9	3	3	29
CO5	9	1	3	3	9	9	9	43
Total	45	5	17	15	39	27	21	169

Low -1 Medium - 3 High -9

Core V – Cost Accounting
 (For Students Admitted from 2024-2025)

Semester: III
Subject Code: IBBAC31

Hours/week: 4
Credit: 4

Course Objectives:

1. To understand the basic concepts of costing
2. To solve problems relevant to cost accounting systems using costing techniques in business

Unit I

(12 hours)

Introduction to Cost Accounting: Meaning – Objectives – Advantages – Limitations – Cost Accounting Vs Financial Accounting – Analysis And Classification of Cost – Preparation of Cost Sheet

Unit II (12 hours)

Material: Material Control – Meaning – Objectives – Techniques of Material Control – Purchase Control – Stores Control – Methods Of Valuing Material Issues – FIFO – LIFO – Simple and Weighted Average Cost Methods

Unit III (12 hours)

Labour: Labour Turnover – Labour Cost – Idle Time – Meaning – Causes – Treatment – Over Time – Meaning – Causes – Treatment – Systems of Wage Payment – Time Wage System – Piece Rate System – Premium and Bonus Plan

Unit IV (12 hours)

Overhead: Meaning – Classification of Overhead Cost – Allocation and Apportionment of Overhead Expenses – Bases of Apportionment – Method of Re-Apportionment – Absorption of Overhead

Unit V (12 hours)

Contract and Process Costing: Contract Costing Features – Recording of Cost of Contract – Work Certified – Work Uncertified – Recording of Value and Profit on Contract – Escalation Clause – Process Costing: Features of Process Costing – Normal Process Loss – Abnormal Process Loss and Abnormal Gain

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic concepts of Cost Accounting

CO2: Explain the material and purchase control with its techniques and methods

CO3: Compute labour cost and turnover, idle time, over time with price rate system and premium & bonus plan

CO4: Deal with allocation and absorption of overheads

CO5: Prepare contract and process accounts

Text Book:

1. S.P. Jain & K.L. Narang, *Cost Accounting*, Kalyani Publishers, New Delhi, 25th Edition, 2020.

Reference Books:

1. M.N. Arora, *Cost Accounting*, Vikas Publishing House, New Delhi, 2018.

2. Prof. M.L. Agarwal & Dr. K.L. Gupta, *Cost Accounting*, Sahitya Bhawan Publications, 1st January, 2021

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. Journal of Commerce and Accounting Research.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27

CO 3	9	3	9	3	3	3	3	33
CO 4	9	3	3	3	3	9	3	33
CO 5	9	9	9	3	3	9	9	51
Total	45	21	27	15	15	27	21	171

Low – 1

Medium – 3

High – 9

**Core VI – Business Ethics and Values
(For Students Admitted from 2024-2025)**

Semester: III**Hours/ week: 4****Subject Code: IBBAC32****Credit: 4****Course Objectives:**

1. To understand the impact of business ethics & values
2. To develop corporate social responsibilities and practice in their professional life

Unit I**(12 hours)**

Introduction to Ethics and Values : Nature of Business Ethics and Values - Significance and Types of Values - Ethics and Religion - Culture and Ethics - Social Culture and Individual Ethics - Factors Influencing Business Ethics - Ethics as Strategy - Ethics of Great Philosophers – Albert.Z.Carr, Aristotle - Niccolo Machiavelli - Karl Marx - Sun Tzu :The Art of War of Sun Tzu – Might equals- Right Approach of Karl Marx.

Unit II**(12 hours)**

Ethical Decision Making: Ethical Decision Making - Difficulties in Ethical Decision Making - Power and Politics in organizations: Bases and Sources of Power – Coalitions - Managing Ethics: Ethics Codes –Comparison of Codes of Ethics - Codes of Conduct - Codes of Practice - Ethics Programs - Kohlberg’s Study and Business Ethics - Laws of Enforcing Ethical Conduct: Laws and Ethics - Justice –Theory of Natural Law, - Law as a guide to Moral Choice - Role of the Government of India in Enforcing Ethical Behaviour.

Unit III**(12 hours)**

Ethics in Marketing and Accounting: Ethics in Marketing –Product Relative Ethics - Competition Relative Ethics: Advertising as a Process of Competitive Strategy - Piracy and Predatory as a Strategic Choice - Ethics in Finance Accounting and Reporting - Insider Trading.

Unit IV**(12 hours)**

Introduction to Business Etiquette: Introduction to Business Etiquette - First Impression - Creating Professional Style and Presence - Building an Appropriate Work Wardrobe - Dress Codes - Personal Hygiene and Grooming - The Art of Meeting and Greeting - Body Language - Remembering Names - The Art of Making Conversations - Sparking A Conversation - Handling Office Conversations - Respecting Ethnic – Cultural and Gender Differences - Improving Telephone Manners - Speaking and Listening on the Phone.

Unit V**(12 hours)**

Handling Diverse Environments: Etiquette in a Diverse Business Environment - Working in a Diverse Environment - Respecting Physical Differences - Dealing with Specific Disabilities -

Respecting Racial and Ethnic Differences - Respecting Gender Differences - Handling Conflicts, Workplace Dynamics - Handling Problem Personalities - Managing Conflicts - Business Communication and Other Etiquette - Etiquette at Major Events, Travel Etiquette - and Women Travellers.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Identify organizational challenges to ethical behaviour

CO 2: Demonstrate knowledge of established methodologies for solving ethical problem

CO 3: Apply moral reasoning to specific situations and defend its conclusion

CO 4: Evaluate common beliefs about the role of ethics in business

CO 5: Develop strategies for identifying and dealing with typical ethical issues

Text Book:

1. Dr. Amit Das, *Managing Business Ethics & Compliance*, Edu Creation Publishing, 2nd Edition, 2017.

Journals:

1. International Journal of Business Ethics Developing Economics

Reference Books:

1. S.K. Sarangi, *Values & Ethics of Profession & Business*, Asian Books, 2nd Edition, 2016.

2. A.C.Fernado, *Business Ethics: An Indian Perspective*, Pearson Education, 3rd Edition 2019.

3. Shailendra Kumar & Alok Kumar Rai, *Business Ethics*, Cengage Learning India Private, Ltd.2019.

4. K.P.Muralidharan & E.K.Satheesh, *Business Ethics and Corporate Governance*, Pearson Education, 3rd Edition, 2021.

E-Resources:

1. <https://www.managementstudyguide.com/values-ethics.htm>

2. <https://www.ibe.org.uk/knowledge-hub/ibe-business-ethics-framework/purpose-ethicalvalues-culturebehaviour.html>

3. <https://www.bbvaopenmind.com/en/articles/ethics-values-and-corporate-governance/>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	9	3	3	3	33
CO2	9	3	3	9	3	3	3	33
CO3	9	3	3	9	3	3	3	33
CO4	9	3	3	9	9	3	3	39
CO5	9	3	3	9	9	3	9	45
Total	45	15	15	45	27	15	21	183

Low -1

Medium - 3

High -9

**AECC III –Production & Operations Management
(For Students Admitted from 2024-2025)**

Semester: III
Subject Code: IBBA33

Hours/ week: 4
Credit: 4

Course Objectives:

1. To provide an introduction to the process of production management, production planning and control, effective material handling
2. To understand the import purchase procedures, storekeeping, Total Quality Management and Quality Control

Unit I (12 hours)

Introduction to Operations Management: Manufacturing Trends in India – Services as a Part of Operations Management – Operations Management A System Perspective – Functions – Product Solution and Design – Facilities Location – Facilities Layout and Material Handling – Production Planning – Inventory Control – Industrial Engineering – Production System Designing –Method Study – Capacity Planning –Production Control – Quality Control – Work Measurement - Challenges in Operations Management.

Unit II (12 hours)

Process and Capacity Planning: Process as a Unit of Measurement – Process Flow Charting – Planning Premises and Process Implication - Analysing Processes – Defining Capacity – Measures of Capacity – Capacity Planning Framework – Estimating the Total Requirements – Estimating Labour and Machine – Company Capacity Availability – Process Mapping and Capacity Analyse –Alteration for Capacity Augmentation .

Unit III (12 hours)

Design of Manufacturing Process: Determinants of Process Characteristics in Operation – Types of Processes and Operations System – Process Product Matrix – Layout Planning – Types of Layouts – Process Layout – Product Layout –Group Technology Layout –Fixed Position Layout - Design of Process Layout.

Unit IV (12 hours)

Sourcing and Supply Management: Importance- Quality Management Issues – Changing Cost Structure – Quick Response Requirements - Sourcing Strategies -Procurement Process-Need Recognition – Specific Needs – Source Option – Price and Terms – Purchase Orders – Delivery – Expending – Receipt and Inspection – Invoice Approval and Payment – Record Maintenance - Measures for Sourcing & Supply Chain Management- Business Process Outsourcing.

Unit V (12 hours)

Aggregate Production Planning: Planning Hierarchies in Operation- Long-Range - Medium Range – Short Range - Need- Pricing – Promotions – Back Ordering –New Demand Creation- Framework - Alternative for Managing Demand- Alternatives for Managing Supply- Strategies-Methods.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the fundamental concepts of production & operations management

CO 2: Describe the operation and production process

CO 3: Evaluate the measures for sourcing & supply chain management

CO 4: Develop alternative production planning

CO 5: Ensure effective control system in aggregate production planning

Text Book:

1. B. Mahadevan, *Operations Management Theory & Practice*, Pearson, 3rd Edition, 2015.

Reference Books:

1. S.N Chary, *Production & Operations Management*, Tata McGraw- Hill Publishing Company Limited, 6th Edition, 2019.
2. R. Panerselvam, *Production and Operations Management*, Cengage Learning, 2nd Edition, 2016.
3. Jay Heizer, *Operations Management*, Pearson Education, 12th Edition, 2017.
4. Mark M.Davis, *Production and Operations Management*, New Age International Private Ltd Publishers, 2nd Edition, 2018.

Journals:

1. Indian Journal of Management and Business Studies

E-Resources:

1. <https://opentextbc.ca/businessopenstax/chapter/production-and-operations-management-an-overview/>
2. <https://www.newagepublishers.com/samplechapter/001233.pdf>
3. <https://www.inc.com/encyclopedia/operations-management.html>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	9	9	3	37
CO2	9	1	3	1	3	3	3	23
CO3	9	1	1	3	9	9	3	35
CO4	9	1	3	3	9	9	3	37
CO5	9	1	3	3	9	9	3	37
Total	45	5	13	13	39	39	15	169

Low -1

Medium - 3

High -9

SEC III - Logical Reasoning
(For Students Admitted from 2024-2025)

Semester: III
Subject Code: IBBAS34

Hours/week: 2
Credit:2

Course Objectives:

- 1.To gain the core skills associated with critical thinking
- 2.To differentiate between deductive and inductive reasoning

Unit I

(6 hours)

Number Series:

Series Completions: Type I:

Number Series: Case I (Problems) Coding and Decoding:

Type I: Letter Coding

Case (i)

Case (ii)

Type II: Direct Letter Coding

Type III: Number/Symbol Coding

Case (i)

Case (ii)

Unit II

(6 hours)

Odd Man Out:

Odd Man Out and Series (Problems) Blood Relations

Type I: Deciphering Jumbled up Descriptions

Type II: Puzzle Relation

Type III: Coded Relation

Unit III

(6 hours)

Direction Test:

Direction Sense Test (Problems)

Unit IV

(6 hours)

Sitting Arrangement:

Sitting Arrangement (Problems)

Unit V

(6 hours)

Syllogism:

Rules of Syllogism and Problems

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain critical thinking in academic and non-academic pursuits

CO2: Discriminate the basic elements of arguments

CO3: Analyse a basic working knowledge of propositional and predicate logic

CO4: Examine logical relations among statements and analyse logically complex statements

CO5: Calculate the substance and meaning of mathematical problems and solutions

Text Books:

1. Agarwal, R. S., A Modern Approach to Verbal and Non-Verbal Reasoning, S.Chand & Company Pvt. Ltd, New Delhi, 2018.
2. Agarwal, R. S., Quantitative Aptitude for Competitive Examinations, S.Chand & Company Limited, New Delhi, 2018.

Reference Books:

1. Nishit K. Sinha Logical Reasoning and Data Interpretation for CA Pearson Education, Seventh Edition, 2020.
2. Arun Sharma, How to Prepare for Logical Reasoning for CAT, McGraw Hill Education (India) Private Limited, 6th Edition, 2021.

Journal :

1. International Journal of Computer Theory and Engineering

E-Resources :

1. <https://www.indiabix.com/logical-reasoning/questions-and-answers/>
2. <https://www.sawaal.com/aptitude-reasoning-questions-and-answers.html>

**Extra Credit – Principles and Practices of Insurance
(For Students Admitted from 2024-2025)**

Semester: III

Subject Code: IBBAX3

Credit: 2

Course Objectives:

1. To give an overview of Insurance and its impact in life and business
2. To provide a basic understanding of the Insurance Mechanism and Insurance Contracts

Unit I

(6 hours)

Introduction to Insurance: Definition and Nature – Evolution of Insurance – Role and Importance of Insurance – Insurance Contracts – Overview of Life and Non Life Insurance Companies in India-Role of IRDA-Role of agents

Unit II

(6 hours)

Life Insurance: Nature – Classification of Policies – Duration of Policy – Method of Premium Payments – Participation in Profit – Number of Lives Covered – Method of Payment of Claim Amounts – Non-Conventional Policies

Unit III

(6 hours)

Fire Insurance: Nature – Fire Insurance Contracts – Kinds of Policies – Payment of Claim – Re-Insurance

Unit IV

(6 hours)

Marine Insurance: Nature of Marine Insurance Contracts – Marine Insurance Policies – Policy Conditions – Payment of Claims

Unit V**(6 hours)****Miscellaneous Services:** Burglary Insurance-Agriculture Insurance**Course Outcomes:**

After completion of this course, student will be able to

CO1: Acquire knowledge in the concepts of insurance**CO2:** Explain life insurance policies**CO3:** Deal fire insurance policies**CO4:** Describe marine insurance policies**CO5:** Appraise miscellaneous insurance services**Text Book:**1. M.N Mishra, *Insurance – Principles and practices*, Sultan Chand Publishers, New Delhi, Revised Edition, 2016.**Reference Books:**1. M.N.Srinivasan and K.Kannan, *Principles of Insurance Law*, Volume I & II, LexisNexis Publisher, 10th Edition, 2017.2. Sachin Rastogi, *Principles of Insurance Law*, Lexis Nexis Publisher, 1st Edition, 2021.**Journal:**

1. International Journal of Banking Risk and Insurance

E- Resources:1. <https://www.maxlifeinsurance.com/knowledge-centre/life-insurance/role-of-irdai>2. <https://www.medindia.net/patients/insurance/insurance-agent-roles-and-responsibilities.html>3. <https://www.pdfdrive.com/principles-and-practice-of-life-insurance-icai-e331933.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	9	9	3	9	3	3	45
CO 4	9	9	9	9	9	9	9	63
CO 5	9	9	9	9	9	9	9	63
Total	45	39	33	27	33	27	27	231

Low – 1

Medium – 3

High – 9

Core VII – Banking Law and Practice
(For Students Admitted from 2024-2025)

Semester: IV
Subject Code: IBBAC41P

Hours/week: 5
Credit: 4

Course Objectives:

1. To understand the basic concepts in banking law & practice
2. To have conceptual clarity about the process of banking

Unit I (15 hours)

Banker and Customer: Origin – Banker – Customer – Relationship between a Banker and Customer – Obligations to Honour Cheque – Banker’s Lien – Duty to Maintain the Secrecy of Customer’s Account – Right to Claim Incidental Charges – Right to Charge Compound Interest – Deposits – General Precautions for Opening an Account – Various Types of Deposit Account

Unit II (15hours)

Negotiable Instrument: Definition – Characteristics – Types – Classification - Cheque – Definition – Cheque and Bills of Exchange – Salient Features of a Cheque – Cheque Vs Draft – Material Alteration – Crossing – Endorsement – Marking.

Unit III (15 hours)

Paying Banker and Collecting Banker: Precautions before Honouring a Cheque – Circumstances under which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Recovery – Collecting Banker – Banker as Holder for Value – Banker as an Agent – Conversion – Negligence – Duties of a Collecting Banker

Unit IV (15 hours)

RBI and Commercial Banks: Functions – Commercial Bank - Reserve Bank of India – Basel Norms I, II and III - Banking Ombudsman Scheme

Unit V (15 hours)

Electronic Banking: Models of E-Banking – Traditional Banking Vs E-Banking – Advantages of E-Banking – Constraints in E-Banking – RTGS – NEFT – Mobile Banking – Mobile Banking Services – Advantages and Disadvantages – Security

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in banking
- CO2:** Understand the concepts of negotiable instruments
- CO3:** Describe the role of paying banker and collecting banker
- CO4:** Explain the role of various banks
- CO5:** Share knowledge in modern banking

Text Book:

1. E. Gordon & K. Natarajan, *Banking Theory Law & Practice*, Himalaya Publishing House, New Delhi, 24th Edition, 2017.

Reference Books:

1. P.N. Varshney, *Banking Law & Practice*, Sultan Chand & Sons, New Delhi, 2017.
2. B.S.Raman, *Banking Theory Law & Practice*, United Publishers, Bangalore, 2018.

Journal:

1. International Journal of Banking Risk and Management

E- Resources:

1. <https://lawcorner.in/relationship-between-banker-and-customer/>
2. <https://sourceessay.com/advantages-and-disadvantages-of-e-banking/>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	9	3	3	3	3	9	39
CO 5	9	9	3	3	9	9	9	51
Total	45	27	15	15	21	27	27	177

Low – 1

Medium – 3

High - 9

Core VIII – Project Management
(For Students Admitted from 2024-2025)

Semester: IV
Subject Code: IBBAC42

Hours/week: 4
Credit: 4

Course Objectives:

1. To acquire knowledge in Project management
2. To utilise the project opportunities successfully

Unit I**(12 hours)**

Traditional Project Management: Principles of Project Management - Project Management Life Cycle – Phases of Traditional Project Management – Levels of Traditional Project Management - Quality Management, Relationship between Project Management and other Methodologies.

Unit II**(12 hours)**

Scoping & Identifying Project Activities: Managing Client Expectation –Project Overview Statement – Joint Project Planning – Submitting Project for Approval - Identify project Activities-Estimate Activity Duration-Resource Requirement and Cost, Organize and Conduct the Joint Project Planning Session.

Unit III (12 hours)

Estimating Duration, Resource Requirements and Cost: Estimating Duration: Resource Loading Vs Activity Duration- Methods for Estimating Activity Duration - Resource Requirements – Duration as a Function of Resource Availability – Estimating Cost – Resource Planning – Cost Estimating – Cost Budgeting – Cost Control –Cost Benefit Analysis – Break Even Analysis.

Unit IV (12 hours)

Risk Management and Procurement Management: Identifying Risk – Assessing Risk – Planning Risk Response- Risk Monitoring and Control – Planning Procurement – Soliciting Request for Proposal – Selecting Vendors – Managing Contract – Closing Contract.

Unit V (12 hours)

Project Implementation: Project Manager vs. Functional Manager – Recruiting the Project Team - Organize the Project Team – Establishing Team Operating Rules – Managing Team Communication - Monitoring and Controlling - Steps in Closing Project.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand project characteristics and various stages of a project

CO 2: Analyse the techniques for project planning, scheduling and execution control

CO 3: Comprehend the contract management, project procurement, service level agreement and productivity

CO 4: Deal with risk management plan and analyse the role of stakeholders

CO 5: Implement projects

Text Book:

1. Robert K.Wysocki, *Effective Project Management*, Wiley Publishers, 8th Edition, 2019.

Reference Books:

1. Harold Kerzner, *Project Management: A Systems Approach to Planning, Scheduling, and Controlling*, Wiley Publishers, 12th Edition, 2017.

2. Kalpesh Ashar, *Project Management*, Vibrant Publishers 4th Edition, 2019.

3. Brette Harned, *Project Management for Humans: Helping People Get Things Done*, 1st Edition, 2017.

Journal:

1. International Journal of Management Research and Information Technology

2. International Journal of Statistics and Management System

E-Resources:

1. <https://kissflow.com/project/project-management-basics/>

2. <https://www.apm.org.uk/resources/what-is-project-management/>

3. <https://www.pmi.org/about/learn-about-pmi/what-is-project-management>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	3	3	25
CO2	9	1	3	3	9	3	3	31
CO3	9	1	3	3	9	3	3	31
CO4	9	1	3	3	9	3	3	31
CO5	9	1	3	3	9	9	9	43
Total	45	5	15	15	39	21	21	161

Low -1

Medium - 3

High -9

**AECC IV – Strategic Management
(For Students Admitted from 2024-2025)**

Semester: IV
Subject Code: IBBAA431

Hours/ week: 5
Credit: 4

Course Objectives:

1. To provide understanding of basic concepts of strategic management
2. To develop conceptual, diagnostic and analytical skills in strategy formulation and execution.

Unit I**(15 hours)**

Concepts of Strategic Management: Phases and Benefits of Strategic Management – Globalisation, Innovation and Sustainability – Theories of Organisational Adaptation – Basic Model of Strategic Management – Initiation of Strategy – Strategic Decision Making – Strategic Audit.

Unit II**(15 hours)**

Environmental Scanning and Industry Analysis: Aspects of Environmental Scanning – Strategic Importance of the External Environment – Industry Analysis – Categorising International Industries – Competitive Intelligence – Forecasting. **Organisational Analysis and Competitive Advantage:** Resourcebased approach to Organisational Analysis – Business Models – Value Chain Analysis – Basic Organisational Analysis.

Unit III**(15 hours)**

Strategy Formulation: Framework for examining Business Strategy – Mission and Objectives – Business Strategies – Porter's Competitive Strategies – Corporate Strategy – Directional Strategy – Portfolio Analysis – Corporate Parenting – Functional Strategy – Strategic Choice.

Unit IV**(15 hours)**

Strategy Implementation: Developing Programs, Budgets and Procedures – Organising for Action – Flexible types of Organisational Structure – Reengineering and Strategy Implementation – Staffing – Leading – Action Planning.

Unit V**(15 hours)**

Strategic Evaluation and Control: Measuring Performance – Appropriate Measures - Types of Control – Balanced Scorecard Approach – Using Benchmarking to Evaluate Performance – Strategic Information System – Problems in measuring Performance.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Acquire the basic knowledge in strategic management

CO 2: Understand the concept of strategic analysis

CO 3: Deal with portfolio and analytical models

CO 4: Explain the issues of management information system

CO 5: Suggest better resource allocation for strategic control

Text Book:

1. Thomas L. Wheelen, J.David Hunger and Krish Rangarajan, *Concepts in Strategic Management and Business Policy*, Pearson Education, 15th Edition, 2019.

Reference Books:

1. Fred R. David, *Strategic Management*, PHI Learning Limited, New Delhi, 16th Edition, 2016.

2. P.Subba Rao, *Business Policy and Strategic Management*, Himalaya Publishing House, 2nd Edition, 2016.

3. Frank Rothaermel, *Strategic Management*, McGraw-Hill Education, 3rd Edition, 2016.

Journals:

1. The IUP Journal of Business Strategy

2. Journal of Management and Strategy 8M

E-Resources:

1. <https://www.managementstudyguide.com/strategic-management.htm>

2. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/strategic-management/>

3. <https://www.techtarget.com/searchcio/definition/strategic-management>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	9	3	3	31
CO2	9	1	3	3	9	3	3	31
CO3	9	1	3	3	9	9	3	37
CO4	9	1	3	3	9	9	9	43
CO5	9	1	3	3	9	9	9	43
Total	45	5	15	15	45	33	27	185

Low -1

Medium - 3

High -9

**SEC IV – Business Research Methods
(For Students Admitted from 2024-2025)**

Semester: IV

Hours/week: 2

Subject Code: IBBAS44

Credit: 2

Course Objectives:

1. To gain basic knowledge in business research methods
2. To gain skills to identify, analyse & infer on issues through proper research

Unit I

(6 hours)

Introduction to Research: Meaning – Definition - Objectives of Research – Types of Research – Approaches to Research – Significance of Research – Problems in Research

Unit II

(6 hours)

Steps in Research: Research Problem – Identification – Selection – Formulation of Research Problem – Formulation of Hypothesis

Unit III

(6 hours)

Research Design: Meaning – Definition – Need – Advantages – Contents

Unit IV

(6 hours)

Sampling: Meaning – Objectives – Types – Sources of Primary and Secondary Data – Data Collection Tools: Questionnaire and Schedules

Unit V

(6 hours)

Data Analysis and Report Writing: Statistical Analysis of Data – Contents of a Good Report

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in research

CO2: Understand the steps to be followed in research

CO3: Design for a good research

CO4: Explain sampling and its impact

CO5: Analyze data and draft reports

Text Book:

1. C.R. Kothari, *Research methodology - Methods and Techniques*, New Age International Publishers, Chennai, 4th Edition, 2019.

Reference Books:

1. O.R.Krishnaswami, M. Ranganathan & P.N.Harikumar, *Research Methodology*, Himalaya Publishing House, 1st Edition 2021
2. M.M.Munshi, K.Gayathri Reddy & Rakesh.H, *Research Methodology*, Himalaya Publishing House, 1st Edition, 2021

E- Resources:

1. <https://www.caluniv.ac.in/academic/Commerce/Study/S-IV-BRM.pdf>
2. <https://www.questionpro.com/blog/research-design/>

Course Objectives	Programme Objectives							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	3	3	3	33
CO 4	9	3	9	3	9	3	9	45
CO 5	9	9	9	3	9	9	9	57
Total	45	27	27	15	27	21	27	189

Low – 1

Medium – 3

High – 9

**Extra Credit - Industrial Relations
(For Students Admitted from 2024-2025)**

Semester: IV**Subject Code: IBBAX4****Credit: 2****Course Objectives:**

1. To understand the industrial relation and its determinants in the modern scenario
2. To acquire knowledge on trade union, legislation related to trade union and IR management

Unit I

Introduction to IR Concept: Industrial Disputes- Cause- Importance of Good Labour Management Relations - Industrial Dispute Act 1947- Dispute Settlement Mechanisms, Awards and Settlements, Strike and Lockout, Lay-Off and Retrenchment - Role of ILO in Industrial Relations.

Unit II

Origin and Growth of Trade Union: characteristics- Purpose and Functions – Trade Union and Economic Development – Pitfalls and Suggestions to Improve - Trade Union Act, 1926-Trade Union Movement.

Unit III

Collective Bargaining: History of Collective Bargaining- Nature- Types-Process and Importance - Status of Collective Bargaining in India - Suggestions to Improve Collective Bargaining.

Unit IV

Grievance Handling Machinery: Grievance System-Principles and Procedures – Discipline in Industrial Relations – Principles and Procedures - Industrial Employment Standing Order Act 1946.

Unit V

Workers Participation in Management: Concept –Features of Grievances-Causes-Effects-Principles of Handling Grievances-Different Steps in Handling Grievances.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the basic concepts of industrial relations
CO 2: Explain the role of trade union
CO 3: Justify the status of collective bargaining in India
CO 4: Deal with labour relations
CO 5: Work on workers participation

Text Book:

1. Dr.Satish Kumar Saha, Anju Agarwal, *Industrial Relation & Labour Law* ,SBPD Publications, New Delhi, 1st Edition, 2020.

Reference Books:

1. P. Subba Rao Satish Mamoria, *Dynamics of Industrial Relations* ,Himalaya Publishing House, 1st Edition, 2016.
 2. P.R.N.SinhaInduBala Sinha, *Industrial Relations, Trade Unions and Labour Legislation*, Pearson Education, 3rd Edition, 2017.
 3. ShyamBoregowdaRamu, *Fundamentals of Industrial Relations* , New Age International Ltd Publishers, 1st Edition, 2019.

Journals:

1. Journal of Organizations and Human Behavior

E-Resources:

1. <https://labour.gov.in/industrial-relations>
 2. <https://www.ioe-emp.org/policy-priorities/industrial-relations>
 3. <https://www.economicdiscussion.net/industries/industrial-relations/32249>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	9	3	31
CO2	9	1	1	3	3	9	3	29
CO3	9	1	1	9	9	3	3	35
CO4	9	1	3	9	3	3	3	31
CO5	9	3	3	3	3	3	3	27
Total	45	7	11	27	21	27	15	153

Low -1

Medium - 3

High -9

**Core IX - Investment Management
(For Students Admitted from 2024-2025)**

Semester: V
Subject Code: IBBAC511

Hours/ week: 5
Credit: 5

Course Objectives:

1. To impart knowledge on various investment schemes and the equation between risk and return
2. To provide conceptual foundation for arriving at the best portfolio

Unit I (15 hours)

Introduction to Investment: Investment and Speculation - Real Assets and Financial Assets - Factors of Sound Investment - Relevance of Investment Analysis - Investment Decision Process – Return – Risk -Risk-Return Trade-off - Direct and Indirect Investing - Manoeuvring with Investments.

Unit II (15 hours)

Types of Market: Primary Market – Role and Methods of Issuing New Shares- Parties involved in the New Issue – Secondary Market- Functions – Listing and its Procedures - SEBI Guidelines on New Issue Market and Secondary Market-Recent Trends in Stock Market and New Issue Market.

Unit III (15 hours)

Risk and Return: Concept of Return - Measurement of Return - Concept of Risk - Sources of Risk - Types of Risk - Measurement of Risk - Range as a Measure - Standard Deviation - Coefficient of Variation - β as a Measure of Risk

Unit IV (15 hours)

Portfolio Management: Return and Risk in the Context of Portfolio - Correlation Coefficient and Risk of a Portfolio - Portfolio Selection - Markowitz Model - Capital Market Theory.

Unit V (15 hours)

Investors' Protection: SEBI Guidelines - Securities Ombudsman - Investors' Education - Unfair Trade Practices - Insider Trading - Price Sensitive Information - Disclosure of Interest - Model Code of Conduct for Listed Companies - Arbitration Facility at NSE.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the characteristics of different financial assets
- CO 2:** Examine the different investment avenues/ alternatives
- CO 3:** Identify various strategies followed by investment practitioners
- CO 4:** Evaluate risk and return and understand their trade-off
- CO 5:** Explain different investment theories

Text book:

1. R.P.Rusthagi, Investment Management Theory & Practice, Sultan Chand and Sons, 11th Edition, 2021.
2. Dr. L. Natarajan, *Investment Management-Security Analysis and Portfolio Management*, Margham Publications, Chennai, 3rd Edition, 2020.

Reference Books:

1. S. Kevin, *Security Analysis and Portfolio Management*, PHI Learning Pvt Ltd; 2nd Edition, 2015.
2. Dr. F. C. Sharma, Dr. R. S. Kulshrestha, *Financial & Investment Management*, SBPD Publications, 2nd Edition, 2020.
3. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGrawHill Education, 5th Edition, 2017.

Journals:

1. Global Journal of Finance and Management
2. Finance India

E-Resources:

1. <http://www.himpub.com/documents/Chapter1893.pdf>
2. [http://gitamskadapa.org/library/books/mba3sem/IPM/Wiley_Finance..Investment_Management_-_Portfolio_Diversification,_Risk%20\(1\).pdf](http://gitamskadapa.org/library/books/mba3sem/IPM/Wiley_Finance..Investment_Management_-_Portfolio_Diversification,_Risk%20(1).pdf)
3. https://www.drnishikantjha.com/booksCollection/Investment%20Analysis%20and%20Portfolio%20Management_TYBMS%20V%202016-17.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	1	3	3	9	29
CO2	9	3	3	3	9	9	9	45
CO3	9	3	3	3	9	9	9	45
CO4	9	3	9	3	9	9	9	51
CO5	9	1	3	3	9	9	9	43
Total	45	11	21	13	39	39	45	213

Low -1

Medium - 3

High -9

**Core X - Business Environment
(For Students Admitted from 2024-2025)**

Semester: V
Subject Code: IBBAC52

Hours/ week: 5
Credit: 4

Course Objectives:

1. To understand the environment in which the business survives
2. To face business challenges in different political, economic, technological and legal environment

Unit I (15 hours)

Business and its Environment: Characteristics of Modern Business Concept -Nature of Business Environment –Need and Significance – Micro and Macro Environment - Impact of Business Environment on Business Decision-Process of Environment Analysis for Business Decisions.

Unit II (15 hours)

Economic Environment: Economic Systems and their Impact on Business – Population – Per Capita Income –Low Income Economics - Middle Income Economics - High Income Economics - Standard of Living – Role of Public Sector Units in Indian Economy – FDI– Globalisation – Multi National Corporations – Merits and Demerits – Fiscal Policy.

Unit III (15 hours)

Political & Technological Environment: Role of Government Policies in Business Development in India – State Control on Business and Liberal Policies. Technological Environment: Concept and Types of Technology – Import of Technology- Merits and Demerits – Appropriate Technology– Impact of Technology on Business Economy and Society.

Unit IV (15 hours)

Legal Environment: Industries Development and Regulations Act, 1951 – Consumer Protection Act 1986-Council - Foreign Exchange Management Act, 1951 – Patents Act, 1970 – Trade Marks Act, 1999 – Right to Information Act 2005.

Unit V (15 hours)

Socio-Cultural Environment: Social Attitudes –Components- Religious, Caste and Lingual Groups – Joint Family System – Social Responsibilities of Business – Business Ethics – Importance of Values in Business –Nature of Culture – Cultural Heritage – Impact of Foreign Culture.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Acquire knowledge on the effects of government policy on the economic environment

CO 2: Comprehend the challenges of globalisation to Indian industries

CO 3: Estimate the legal framework of multinational corporations in India

CO 4: Explain human relationships in organisations

CO 5: Evaluate various factors affecting business operations in different environment

Text Book:

1. Francis Cherunilam, *Business Environment Text and Cases*, Himalaya Publishing House, New Delhi, 27th Revised Edition, 2019.

Reference Books:

1. Dr.V.C.Sinha, *Business Environment*, SBPD Publishing House, Agra, New Edition, 2021. Alok Goyal & Mirudhula Goyal, *Business Environment*, VK Global Publications Pvt Ltd 1st Edition, 2020.
2. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi, 15th Edition, 2019.
3. Shaikh Saleem, *Business Environment*, Pearson Education, 4th Edition, 2020.

Journals:

1. Journal of Commerce and Accounting Research

E-Resources:

1. <https://www.mgkvp.ac.in/Uploads/Lectures/47/1416.pdf>
2. <https://www.feedough.com/business-environment-definition-components/>
3. <https://www.economicdiscussion.net/business-environment/components-of-business-environment/31805>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	3	3	3	3	3	9	33
CO3	9	3	3	3	9	3	9	39
CO4	9	9	3	9	9	3	9	51
CO5	9	9	3	3	3	3	9	39
Total	45	27	15	21	27	15	45	195

Low -1

Medium - 3

High -9

**Core XI– Organizational Behaviour
(For Students Admitted from 2024-2025)**

Semester: V
Subject Code: IBBAC53

Hours/ week: 4
Credit: 4

Course Objectives:

1. To understand organizational psychology and climate
2. To deal with groups and to prevent/tackle conflicts

Unit I**(12 hours)**

Introduction to Organisational Behaviour: Definition -Approaches to Organisational Behaviour – Features of Organisational Behaviour – Theories of Organisational Behaviour -Challenges &Opportunities-Emerging Issues in Organisational Behaviour.

Unit II (12 hours)
Personality & Perception: Personality Determinants –Scales to Access Personality- The Big Five Models -Personality Traits. Perception: Meaning – Importance of Perception– Factors Influencing Perception- Perception in Individual Decision Making-Meaning and Techniques of Group Decision Making.

Unit III (12 hours)
Leadership & Work Team: Meaning – Types– Need – Importance of Leadership – Leadership Styles: Authoritarian, Participative, Delegative, And Transactional, Transformation Leadership, Charismatic Leaders, Leaders as Mentors and Ethical Leadership-Theories of Leadership –Work Group – Team Work and Team Building Essentials – Keys to Building Great Work Teams.

Unit IV (12 hours)
Group Dynamics & Conflict: Nature – The Dynamics of Group Formation – Types of Group– Committee Organization – Nature and Functions – Positive and Negative Attributes of Committee - Conflict: Meaning-Types -Stages of Conflict.

Unit V (12 hours)
Organisational Change & Development: Need – Importance - Nature of Work Change - Lewins Force Field Analysis Model – Resistance to Change – Overcoming Resistance to Change - Organizational Development: Objectives-Assumptions - Organisational Interventions.

Course Outcomes:

After completion of this course, student will be able to

- CO 1: Enumerate the evolution and growth of organisational behaviour
- CO 2: Identify the challenges and opportunities of organisational behaviour
- CO 3: Understand the ingredients of individual behaviour
- CO 4: Explain classical theories and their limitations
- CO 5: Understand and deal with organizational work changes

Text Book:

1. K. Aswathappa, *Organisational Behaviour*, Himalaya Publishing House, New Delhi, 18th Edition, 2018.

Reference Books:

1. Dr.GauravSankalp, *Organisational Behaviour*, SahityaBhawanPublications, 2nd Edition, 2017.
2. Laurie j Mullins, *Organisational Behaviour in the Workplace*, Pearson Education India, 12th Edition 2020.
3. Kushboo Pathak, *Organisational Behaviour*, SBPD Publishing House 2nd Edition, 2021.
4. Robbins Stephen. P, *Organisational Behaviour*, Pearson Education India, 16th Edition, 2016.

Journals:

1. The IUP Journal of Organizational Behavior

E-Resources:

1. <https://www.iedunote.com/organizational-behavior>
2. <https://www.marketing91.com/organizational-behaviour/>
3. <https://online.usi.edu/degrees/business/mba/human-resources/what-is-organizational-behavior/>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	1	1	9	29
CO2	9	3	3	3	3	3	9	33
CO3	9	9	3	3	9	3	9	45
CO4	9	1	3	3	1	3	3	23
CO5	9	3	3	3	3	3	3	27
Total	45	19	15	15	17	13	33	157

Low -1 Medium - 3 High -9

Core XII - Accounting Package For Business (Tally Prime)
(For Students Admitted from 2024-2025)

Semester: V
Subject Code: IBBAC54P

Hours/week: 4
Credit: 2

Course Objectives:

1. To impart knowledge on accounting concepts using Tally software
 2. To understand accounting and inventory features of Tally and equip them with required skill for employability
1. Company Info – Create – Alter – Delete – Shut Company.
 2. Accounts Info - Create, Alter, Delete, Display Account Group at Single & Multiple Mode - Create, Alter, Delete, Display Ledger Account at Single & Multiple Mode
 3. Accounting Vouchers: Receipt – Payment – Contra – Purchase – Sales – Journal, Credit Note and Debit Note - F11 Features - Cost Category & Cost Centre.
 4. Inventory Info(Create Alter, Display, Delete) - Unit of Measure(Simple & Compound) - Stock Group - Stock Category - Stock Item - F11 Features Batch wise details - Purchase Order & Sales Order - FBT & GST Calculation.
 5. Invoking Inventory in Invoice Mode & Voucher Mode: Purchase & Sales Vouchers
 6. Preparation of Bank Reconciliation Statement - Preparation of Final Accounts & Trial Balance
 7. Bill Report: Preparation of Outstanding Bill Report (receivables & payables) & Display Stock Summary.

Tally Lab List

1. Company Creation -Alteration
2. Create – Alter – Delete - Account Group in Single Mode
3. Create - Alter – Delete -Account Groups in Multiple Mode
4. Create – Alter – Delete - Ledger Account in Single Mode
5. Create – Alter – Delete - Ledger Accounts in Multiple Mode
6. Creating Receipt Voucher

7. Creating Payment Voucher
8. Creating Contra Voucher
9. Creating Purchase Voucher
10. Creating Sales Voucher
11. Creating Journal Voucher(journal, credit note, debit note)
12. Create Unit of Measure
13. Create Stock Group
14. Create Stock Item
15. Create Purchase Voucher invoking Inventories(invoice mode)
16. Create Sales Voucher invoking Inventories(invoice mode)
17. Prepare Voucher Invoking Batch Wise Details
18. Preparation of Bank Reconciliation Statement
19. Preparation of Outstanding Bills Report(receivables& payables)
20. Cost Category & Cost Centre
21. Create Purchase Order
22. Create Sales Order
23. Calculation of FBT
24. Calculation of GST
25. Preparation of Final Accounts
26. Preparation of Trial Balance
27. Display Stock Summary

Course Outcomes:

After completion of this course, student will be able to

CO1: Demonstrate create, alter and shut down company accounts

CO2: Sort out accounting vouchers with F11 features

CO3: Explicate different types of journals and ledgers

CO4: Assess bank reconciliation statement and bill reports

CO5: Construct trial balance, stock summary and final accounts

Text Books :

1. Sanjay Satpathy, *Tally Prime Book*, Swayam Education, 2020.

Reference Book:

1. BimlenduShekhar, *Learn Tally Prime with Practical examples*, 2021.

E-Resources:

1. <https://tallysolutions.com/download>
2. www.teachoo.com

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	9	3	3	3	31
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	3	9	3	31
CO 4	9	1	3	3	9	9	3	37
CO 5	9	1	3	3	9	9	9	43
Total	45	5	15	21	33	33	21	173

Low – 1

Medium – 3

High – 9

DSE I - International Marketing
(For Students Admitted from 2024-2025)

Semester: V
Subject Code: IBBAE51A

Hours/ week: 4
Credit: 4

Course Objectives:

1. To explore all aspects of marketing from global perspective to respond to international opportunities and competitive situations
2. To develop creative international market entry and survival strategy

Unit I (12 hours)

International Marketing: Introduction – Characteristics – Nature – Scope – International Marketing Management Process - Importance – Problems / Challenges – Difference between Domestic Marketing and International Marketing – Reasons for entering International Markets – Methods of Entry – Issues considered in approaching Foreign Market – Selection of Foreign Market. -

Unit II (12 hours)

International Marketing Environment: Internal Environment – Culture – Business Agreements - External Environment – Political Risk – Legal Environment. - **International Marketing Planning and Control:** Developing marketing plan – Issues in framing marketing plan – International Marketing Control.

Unit III (12 hours)

International Marketing Channels: Functions – Types of Channel – International distribution channels – Vertical Marketing – Horizontal Marketing - Effectiveness of International Distribution Channels – Factors affecting channels of Distribution- Middlemen – Wholesalers – Retailers.

Unit IV (12 hours)

International Trade Financing: Short term source of Finance – Medium and Long term source of Finance – Various types of Credit – Finance for Exports on deferred payment terms- Shipping Finance – EXIM Policy – Free Trade Policy – Protective Trade Policy – Phases of EXIM Policy.

Unit V (12 hours)

Export Business and Documentation: Steps in starting Export Business – Process of Foreign Market Selection – Product selection in Foreign Market – Export Pricing - International Positioning - Principal Export Documents – Auxiliary Export Documents.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Identify the nuances and challenges of doing business in different cultural environment

CO 2: Evaluate and design sustainable pricing strategies

- CO 3:** Apply relevant distribution logistics
CO 4: Gain knowledge in terms of international payment
CO 5: Understand India's recent export import policies

Text Book:

1. Dr. Shalini Agarawal, "International Marketing" Sahitya Bhawan Publications, 2nd Edition, 2022.
2. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House, New Delhi, 19th Edition, 2015.

Reference Books:

1. Cateora, *International Marketing*, McGrawHill India, 18th Edition, 2019.
2. Philip R. Cateora, John Graham, Mary C. Gilly, *International Marketing*, McGraw-Hill College, 18th Edition, 2019.
3. Christopher L Myers, *International Marketing: Winning in the New Global Economy*, Cognella Academic Publishing, 2021.

Journals:

1. Indian Journal of Marketing Management and Research

E-Resources:

1. <https://businessjargons.com/international-marketing.html>
2. <https://www.mediabeacon.com/en/blog/global-marketing-strategy>
3. <https://www.marketing-schools.org/types-of-marketing/international-marketing/#section-2>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	3	9	9	9	51
CO2	9	9	3	3	9	9	9	51
CO3	9	3	3	3	9	9	9	45
CO4	9	9	3	9	9	9	9	57
CO5	9	3	3	3	3	3	9	33
Total	45	33	15	21	39	39	45	237

Low -1

Medium - 3

High -9

DSE I – Corporate Law
(For Students Admitted from 2024-2025)

Semester: V
Subject Code: IBBAE5B

Hours/week: 4
Credit: 4

Course Objectives:

1. To be acquainted with the legal norms regulating the companies and their legal structure
2. To enable students understand the impact of corporate law in the functioning of corporate

Unit I **(12 hours)**

Company: Definition of Company – Characteristics of Company – Company Distinguished from Partnership – Incorporation of a Company – Documents Required for Registration – Certificate of Incorporation – Certificate of Commencement of Business – Specialties of Companies Act 2013

Unit II **(12 hours)**

Kinds of Companies: Classification on the basis of Number of Members – Classification on the basis of Control – Classification on the basis of Ownership

Unit III **(12 hours)**

Memorandum of Association: Meaning – Purpose – Printing, Signing, and Form of Memorandum – Contents of Memorandum – Alteration of Memorandum – Doctrine of Ultra Vires

Unit IV **(12 hours)**

Articles of Association: Meaning – Contents of Articles – Form of Articles – Table A – Alteration of Articles – Articles and Memorandum – Distinction – Prospectus – Contents of Prospectus – Misleading Prospectus – Statement in Lieu of Prospectus

Unit V **(12 hours)**

Winding Up: Meaning – Definition – Distinction between Insolvency and Winding Up – Modes of Winding Up – Winding Up by The Court – Compulsory Winding Up – Voluntary Winding Up – Winding Up Subject to the Supervision of the Court

Course outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic aspects of company

CO2: To understand different types of companies

CO3: Explain memorandum of association and its impact

CO4: Distinguish between memorandum of association and articles of association

CO5: Prepare the accounts for a winding up company

Text Book:

1. N.D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons, New Delhi, 2020.

Reference Books:

1. Ratan Nolakha, Company Law and Practice, Vikas Publishing House, New Delhi, 2015.
2. Dr. S. M. Shukla, Company Law, Kitab Mahal Publisher, 2019

E- Resources:

1. <https://www.iedunote.com/memorandum-of-association>
2. https://www.tutorialspoint.com/business_law/business_law_winding_up_company.htm

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	1	3	3	3	3	23
CO 2	9	1	3	3	3	3	3	25
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	9	9	3	39
CO 5	9	3	3	3	9	9	9	45
Total	45	11	13	15	27	27	21	159

Low – 1 Medium – 3 High – 9

**DSE II –Management Accounting
(For Students Admitted from 2024-2025)**

Semester: V
Subject Code: IBBAE5C

Hours/week: 4
Credit: 4

Course Objectives:

1. To enable students to acquire sound knowledge in concepts, methods and techniques of management accounting
2. To make the students competent to develop in processing the accounting information to facilitate managerial decision making

Unit I (12 hours)

Introduction to Management Accounting: Meaning -Scope – Advantages – Limitations – Management Accounting Vs Financial Accounting – Financial Statement Analysis - Comparative Statement – Common Size Statement

Unit II (12 hours)

Working Capital Management: Meaning of Working Capital - Objectives - Determinants of Working Capital Requirement - Estimation of Working Capital Requirement - Cash Flow Analysis- Meaning – Uses - Limitations - Preparation of Cash Flow Statement

Unit III (12 hours)

Marginal Costing and Break Even Analysis: Applications of Marginal Costing Techniques for Managerial Decision Making. [Simple problems only] **Standard Costing and Variance Analysis:** Computation of Standard Costing and Variance Analysis-

Material, Labour and Overhead Variances [simple problems only]

Unit IV (12 hours)

Ratio Analysis: Introduction to Ratios- Significance – Utility and Limitations – Analysis for Liquidity, Profitability and Solvency

Unit V (12 hours)

Budget and Budgetary Control: Essentials – Limitations – Classification – Fixed and Flexible Budget – Sales Budget – Production Budget – Cash Budget – Zero Base Budgeting

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the basic concepts of management accounting

CO2: Measure and monitor cash flows of organisations

CO3: Apply marginal costing and break-even analysis for decision making

CO4: Assess business performance on the basis of ratios

CO5: Deal with budgets for business planning

Text Book:

1. K.L Gupta, *Management Accounting*, Sahitya Bhawan Publications, Agra, 2018.

Reference Books:

1. S.N. Maheswari, *Principles of Management Accounting*, Sultan Chand Ltd, New Delhi 1st Edition, 2018.

2. M.Y.Khan, P.K.Khan, *Principles of Management Accounting*, Mcgraw Hill Education, 7th Edition, New Delhi, 2017.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	1	3	23
CO 2	9	1	9	3	3	1	3	29
CO 3	9	1	9	9	3	1	3	35
CO 4	9	1	9	9	9	1	3	41
CO 5	9	1	9	3	3	1	3	29
Total	45	5	39	27	21	5	15	157

Low – 1 Medium – 3 High – 9

DSE II – Financial Markets and Services
(For Students Admitted from 2024-2025)

Semester: V
Subject Code: IBBAE5D

Hours/week: 4
Credit: 4

Course Objectives:

1. To understand the basic concepts of financial risks & services
2. To be aware of different choices in financial markets & services

Unit I (12 hours)

The Financial System in India: Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Classification – Financial Rates of Return – Financial Instruments – Development of Financial System in India – Multiplicity of Financial Instruments – Legislative Support – Weakness of Indian Financial System

Unit II (12 hour)

New Issue Market: Meaning – Functions – Methods – General Guidelines – Steps for Public Issue – Private Placement – Offer for Sale – SEBI Guidelines for IPO – Instruments of Issue – Players in the New Issue Market – Advantages of Primary Market – Stock Exchange – New Issue Market Vs Stock Exchange – Recent Trends – Suggestions

Unit III (12 hours)

Secondary Market: Control Over Secondary Market – Stock Exchange – Listing – Stock Brokers – Method of Trading in a Stock Exchange

Unit IV (12 hours)

Online trading and Speculation: Online Trading – NSE Neat System – Carry Over or Badla Transactions – Genuine Trading Vs Speculative Trading – Kinds of Speculators – Speculative Transactions – Stock Indices – Defects of Indian Capital Market – Recent Developments

Unit V (12 hours)

Mutual Fund: Origin – Types of Mutual Fund – Importance of Mutual Fund– Risks – Net Asset Value – Mutual Funds in India – Reasons for Slow Growth – Future of Mutual Fund

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in financial system in India
- CO2:** Explain new issues markets, SEBI and stock exchange
- CO3:** Classify secondary market, listing and stock brokers
- CO4:** Compare online trading with speculation and its concepts
- CO5:** Share knowledge on mutual funds.

Text Book:

1. E. Gordon & K. Natarajan, *Financial Markets and Services*, Himalaya Publishing Ltd, New Delhi 8th Edition, 2018.

Reference Books:

1. Frederic S. Mishkin & Stanley Eakins, *Financial Markets and Institutions*, Pearson Education Publication, 26 March 2017.
2. M.Y.Khan, *The Indian Financial System*, Tata McGraw Hill Ltd, New Delhi, 11th Edition, 2018.

Journal:

1. Indian Journal of Finance

E- Resources:

1. <http://www.himpub.com/documents/chapter1321.pdf>
2. <http://www.tumkuruniversity.ac.in/ocug/comm/notes/FINANCIALMARKETANDSERVICES.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	3	3	3	9	3	9	39
CO 5	9	9	3	3	9	3	9	45
Total	45	21	15	15	27	21	27	171

Low – 1

Medium – 3

High – 9

**SEC V - Total Quality Management
(For Students Admitted from 2024-2025)**

Semester: V
Subject Code: IBBAS55

Hours/ week: 2
Credit: 2

Course Objectives:

1. To provide an understanding of the process of managing Quality services
2. To develop knowledge on fundamental disciplines of business linked with the concepts of service excellence and quality

Unit I**(6 hours)**

Introduction to Total Quality Management : Scope of TQM – Guiding Principles of TQM – Evolution of TQM – Preparing for TQM – Stages in TQM Implementation – TQM Models- Digital TQM- Sustainable TQM- Agile TQM- Japanese TQM.

Unit II (6 hours)
SWOT Analysis: Strategic Planning –Organizational Culture- Customer Focus – Types of Customers –Customer Satisfaction Model – Customer Retention Model –Quality Function Deployment- Customer Satisfaction - Measurement.

Unit III (6 hours)
Continuous Improvement Strategies: Deming Wheel – Zero Defect Concept- Benchmarking – Six Sigma-Preventive Techniques.

Unit IV (6 hours)
Quality Certification: ISO 9000 Series Certification – ISO 9001: 2000 Certification – ISO 14000 Series Certification – QS 9000 Certification – Quality Auditing- Quality Indicators – ISO – BSI - Quality Awards.

Unit V (6 hours)
TQM Road Map: Quality & Cost-Characteristics of Quality-Micro Analysis of Quality Cost- Measurement of Quality – TQM Implementation Strategy – Failure of TQM.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the quality norms of organisations
- CO 2:** Explain the importance of quality management
- CO 3:** Develop conversant with SWOT analysis
- CO 4:** Apply benchmark for quality management
- CO 5:** Deal with ISO certification process

Text Book:

1. Sunil Luthra, Dixit Garg, Ashish Agarwal, Sachin K. Mangla , *Total Quality Management* , CRC Press , 1st Edition, 2020.

Reference Books:

1. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1st Edition, 2018.
2. D.R.Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth-Heinemann Publication, 1st Edition, 2016.
3. Poornima M.Charantimath, *Total Quality Management*, Pearson Education, 2017.
4. Sunil Sharma, *Total Quality Management: Concepts, Strategy and Implementation for Operational Excellence*, SAGE Publications Pvt. Ltd, 1st Edition, 2018.

E-Resources:

1. <https://asq.org/quality-resources/total-quality-management>
2. <https://www.juran.com/blog/what-is-total-quality-management/>
3. <https://www.managementstudyguide.com/total-quality-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	3	1	1	3	3	29
CO3	9	3	1	3	9	3	9	37
CO4	9	3	3	1	3	1	3	23
CO5	9	3	3	9	3	1	3	31
Total	45	21	13	17	19	11	27	153

Low -1

Medium - 3

High -9

Core XIII – Corporate Finance
(For Students Admitted from 2024-2025)

Semester: VI**Subject Code: IBBAC61****Hours/ week: 6****Credit: 5****Course Objectives:**

1. To acquire the knowledge on Corporate Finance
2. To face challenges in corporate finance

Unit I**(18 hours)**

Financial Management: Nature and Scope of Financial Management— Objectives of Financial Management: Profit Maximization, Shareholders Wealth Maximization (SWM) -Functions – Limitations – Responsibilities of Financial Manager- Dividend Theories.

Unit II**(18 hours)**

Sources of Finance: Short Term Sources of Finance: Trade Credit - Accrued Expenses and Deferred Income, Bank Finance for Working Capital – Long Term Source and Medium Term Finance: Shares, Debentures, Term Loans, Convertible Securities and Warrants, Lease Financing, Venture Capital Financing.

Unit III**(18 hours)**

Capital Structure: Essentials-Principles -Factors Determining Capital Structure-Theories: Net Income Approach, Net Operating Income Approach, Traditional View - The Modigliani Miller Hypothesis – Leverage: Meaning– Types: Operating Leverage and Financial Leverage.

Unit IV**(18 hours)**

Cost of Capital: Various Sources of Computing Cost of Capital - Cost of Equity Share Capital – Cost of Preference Share Capital - Cost of Debentures – Cost of Retained Earnings - Weighted Average Capital-Importance of Working Capital.

Unit V**(18 hours)**

Capital Budgeting: Importance – Factors Affecting Capital Investment Proposals – Capital Budgeting Appraisal Methods –Payback Period– Accounting Rate of Return – Net Present Value Method– Internal Rate of Return Methods.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand both the theoretical and practical aspects of financial management in business organization

CO 2: Access financial information from a wide variety of sources and use the information for research

CO 3: Analyze the finances of individual corporations both in terms of their performance and capital requirements

CO 4: Compute cost of capital for various sources

CO 5: Explain the capital structure of a firm

Text Book:

1. B. S. Raman, *Financial Management*, New United Publishers, Bangalore, 2nd Edition, 2016.

Reference Books:

1. I.M. Pandey, '*Financial Management*', Vikas Publishing House, New Delhi, 11th Edition, 2016.

2. Prasanna Chandra, '*Financial Management*', Mc Graw Hill Education Pvt. Ltd, New Delhi, 10th Edition, 2019.

3. M.Y. Khan & P.K. Jain, *Financial Management*, Mc Graw Hill Education, New Delhi, 7th Edition, 2017.

4. Ravi M.Kishore, *Financial Management Theory/Problems/Cases*, Taxmann Publications, 8th Edition, 2020.

(Note : Questions must be of 70% problem and 30% theory)

E-Resources:

1. <https://www.netsuite.com/portal/resource/articles/financial-management/financial-management.shtml>

2. <https://www.toppr.com/guides/business-environment/business-functions/financial-management/>

3. https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	9	3	9	9	9	57
CO3	9	9	9	3	9	9	9	57
CO4	9	3	3	3	9	9	9	45
CO5	9	9	3	3	3	3	3	33
Total	45	33	27	15	33	33	39	225

Low -1

Medium - 3

High -9

**Core XIV Project
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBBAC62PW

Hours/ week: 6
Credit: 5

Course Objectives:

1. To provide knowledge and requisite skills in different areas of management to give a holistic understanding of business
2. To equip the students with knowledge related to qualitative and quantitative techniques for critical thinking and problem solving

Course Outcomes:

After completion of this course, student will be able to

CO 1: Plan, implement and control activities related to the projects

CO 2: Apply specialized knowledge and competencies in areas of specialisation

CO 3: Demonstrate effective analytical and critical thinking skills in an organizational context

CO 4: Prepare the students to face the challenges in the field

CO 5: Develop a balanced and diverse approach to solve problems on their own

Guidelines for Project Submission:

- Students will be guided by the research supervisor who is the department of faculty of the commerce.
- Viva-voce will be conducted and project will be evaluated by an external examiner.

Journals:

1. The IUP Journal of Management Research

E-Resources:

1. <https://www.questionpro.com/blog/what-is-research/>
2. <https://gradcoach.com/what-is-research-methodology/>
3. <https://research-methodology.net/>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	9	9	3	3	9	45
CO2	9	3	3	3	3	1	3	25
CO3	9	3	9	3	1	1	3	29
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	1	9	3	31
Total	45	15	27	21	11	17	21	157

Low -1

Medium - 3

High -9

**Core XV-Management Information System
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBBAC63

Hours/ week: 6/2
Credit: 4/2

Course Objectives:

1. To enable students to conceptualize and manage the specification, design and implementation of applied information systems
2. To provide knowledge on contemporary issues in managing information systems

Unit I (18 hours)

Introduction to MIS: MIS Concept– Management Functions – MIS Characteristics – Importance –Data Capturing – Processing of Data Storage of Information – Retrieval of Information- Dissemination of Information Structure- Physical Component Information system -Processing Functions - Decision Support - Levels of Management Activities Organization Function MIS Classification: Operation support system, Management Support System.

Unit II (18 hours)

Information and System Concepts: Information Processing System –Types: Strategic, Tactical and Operational Information – Information Quality- Dimensions of Information: Economic ,Business, Technical Dimension- System: kinds of System: Open and Closed, Abstract and Physical ,Deterministic and Probabilistic, Concept Boundary Interface and Black System, Decomposition Integration of Sub Systems, Box Elements of a system, Human as an Information Processing System.

Unit III (18 hours)

Decision Support System: Concepts -Simon’s Model of Decision Making -Type of Decisions- Purpose of Decision Making- Level of Programmability - Knowledge of Outcomes - Methods for Choosing Among Alternatives - Decision Theory or Decision Analysis – Utility - Decision Tree Optimization Techniques - Decision Making and MIS Information- Support for Decision Making Process -Techniques used in Decision Making.

Unit IV (18 hours)

Information System Planning: Planning Terminology - Mission –Objectives-Strategies- Policies Nolan Four Stage Model of Planning-Initiation Expansion or Contagion Stage- Formalization or Control Stage - Maturity or Integration Stage - Data Administration Maturity Information Requirement and Analysis - Resource Allocation - Return on Investment Charge Out--Portfolio Approach -- Steering Committees - Project Planning- Milestone -Critical Path Method -Gantt Chart - Selective Methodology - Information Resource Management –Organization Structure and Location of MIS.

Unit V (18 hours)

Evaluation of MIS: Evaluation Approaches - Quality assurance Review - Compliance Audits- Budget Performance Review - MIS Personnel Productivity Measurement - Computer Performance Evaluation -Service Level Monitoring - User Attitude Survey -

Post Installation Review Cost / Benefit Analysis –Classes- Product Based Evaluation - Model Structure- Model Implementation -Effectiveness Norm – Cost – Capital Cost - Annual Operating Cost - Identification of Cost and Benefits- System Maintenance - Corrective - Adaptive - Perfective Maintenance.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the ingredients of management information system

CO 2: Develop the application of MIS in promoting managerial effectiveness

CO 3: Examine the dimension of information system

CO 4: Understand the recruitment and analysis

CO 5: Explain the product based information system

Text Book:

1. D.P Goyal, *Management Information Systems: Managerial Perspectives*, Vikas Publishing House, 4th Edition, 2015.

Reference Books:

1. Jane P. Laudon Kenneth C. Laudon , *Management Information Systems* , Pearson Education, 16th Edition, 2019.
2. Hossein Bidgoli, *Management Information Systems*, Cengage Learning, 8th Edition, 2017.
3. Jaiswal, Mittlal, Monica, *Management Information Systems*, Oxford University Press India 1st Edition, 2021.
4. Gagan Varshney, Pankaj Madan, Avdhesh Gupta, *Management Information System* , 2nd Edition, 2015.

Journals:

1. Journal of Management Information System

E-Resources:

1. <https://mays.tamu.edu/department-of-information-and-operations-management/management-information-systems/>
2. https://www.tutorialspoint.com/management_information_system/management_information_system.htm
3. <https://eller.arizona.edu/departments-research/schools-departments/mis/what-is-mis>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	1	3	25
CO2	9	9	3	3	3	3	3	33
CO3	9	3	9	3	9	1	3	37
CO4	9	3	3	3	3	1	3	25
CO5	9	3	3	3	3	3	9	33
Total	45	21	21	15	21	9	21	153

Low -1

Medium - 3

High -9

**Core XVI - Human Resource Management
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBBAC64/ IBCOE6A/IBCCE6A

Hours/ week: 5/4
Credit: 4/3

Course Objectives:

1. To gain knowledge on HRM and its significance in business
2. To provide knowledge on concepts, theories, scope and development of Human Resource Management practices at both national and global level

Unit I (15 hours)

Human Resource Management: Characteristics of a Personnel Manager- Importance- Objectives –Scope-Functions of Human Resource Management- Managerial Functions - Planning ,Organising, Directing, Coordinating and Controlling -- Operative Functions– Difference between Personnel Management and Human Resource Management-Role of Human Resource Manager.

Unit II (15 hours)

Human Resource Planning: Need for Human Resource Planning-Benefits- Recruitment: Sources of Recruitment-Methods or Techniques of Recruitment - Direct Method, Indirect Method, and Third Party Methods-Selection - Steps in Selection Procedure-Interviews-Types-Guidelines for Conducting an Interview.

Unit III (15 hours)

Training and Development: Need -Importance- Responsibility for Training -Steps in Training Programmes -Training Policy-Training Methods - On – the-Job -Training (OJT), Job Instruction Training (JIT) Vestibule Training, Off –the-Job Methods.

Unit IV (15 hours)

Establishing Pay Plans: Basis of Compensation -Factors Determining Pay Rate-Job Evaluation-Incentives-Statutory Benefits-Non Statutory (Voluntary) Benefits-Insurance Benefits-Retirement Benefits and other Welfare Measures to Build Employee Commitment.

Unit V (15 hours)

Performance Appraisal: Purpose-Importance-Approaches to Performance Appraisal- Methods of Performance Appraisal - Traditional Methods, Modern Methods–Promotion- Purpose-Types of Promotion-Demotion-Causes of Demotion-Transfer-Purpose of Transfer-Separation.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the evolution and scope of HRM
- CO 2:** Assess the role of human resources policies and practices
- CO 3:** Analyse the various operative functions of HRM
- CO 4:** Identify the challenges of human resource management
- CO 5:** Evaluate the e-HRM practices in industry

Text Book:

1. K.Aswathappa, *Human Resource Management Text and Cases*, McGrawHill Education, 8th Edition, 2017.

Reference Books:

1. P. SubbaRao, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, New Delhi, 5th Edition, 2015
2. Dr. T.P. Renuka Murthy, Santosh B.R, *Human Resource Management* , Himalaya Publishing House, 1st Edition, 2017
3. Gary Dessler, *Human Resource Management* , Pearson Education, 16th Edition, 2020
4. Robert N. Lussier, John R. Hendon, *Human Resource Management: Functions, Applications, and Skill Development* , SAGE Publications, 1st Edition, 2021

Journals:

1. Indian Journal of Training and Development

E-Resources:

1. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ahLCajOqz6/GWFCSpr/XYg==>
2. <https://www.jigsawacademy.com/blogs/hr-analytics/functions-of-hrm/>
3. <https://www.managementstudyguide.com/processes-in-human-resource-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	9	39
CO2	9	3	3	3	3	3	9	33
CO3	9	3	3	3	3	3	9	33
CO4	9	3	3	3	3	3	9	33
CO5	9	3	3	3	3	3	9	33
Total	45	15	15	15	15	21	45	171

Low -1 Medium - 3 High -9

**DSE III – Logistics and Supply Chain Management
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBBAE6A/IBPAE6B

Hours/ week: 4
Credit: 4

Course Objectives:

1. To gain skill and knowledge in all aspects and issues of logistics in the supply chain management
2. To understand the impact of logistics functions and their integration with other business functions

Unit I**(12 hours)**

Introduction to Logistics: Activities – Fundamentals of Logistics Objectives and Importance – Progress in Logistics and Current Trends- Organisation and Achieving Integration.

Unit II (12 hours)
Planning the Supply Chain: Logistics Strategy – Implementing the Strategy – Locating Facilities – Planning Resources – Controlling Material Flow.

Unit III (12 hours)
Measuring and Improving Performance of Supply Chain: Procurement – Inventory Management- Warehousing and Material Handling Transport – Global Logistics.

Unit IV (12 hours)
Supply Chain Management: Basic Concepts of Supply Chain Management – Planning and Sourcing – Making and Delivering – Returns – IT and Supply Chain Management.

Unit V (12 hours)
Financial Supply Chain Management: Financial Supply Chain – Elements of Financial Supply Chain Management – The Evolution of e-Financial Supply Chain – e-Financial Supply Chain - Banks Perspective – Legal Aspects of e-Financial Supply Chain.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Identify and analyze business models, business strategies and corresponding competitive advantage

CO 2: Plan warehouse and logistics operations for optimum utilization of resources

CO 3: Incorporate and learn the critical element of logistics and supply chain management

CO 4: Describe the ways to shift the business culture from work to overall process-driven result

CO 5: Formulate and implement warehouse best practices and strategies

Text Books:

1. Martin Christopher, *Logistics and Supply Chain Management*, FT Publishing International, 5th Edition, 2016.
2. Leonardo Decandia, Lei Lei, Rosa Oppenheim, Yao Zhao, *Managing Supply Chain Operations*, WorldScientific Publication, 1st Edition, 2017.

Reference Books:

1. HenkZijm, Matthias Klumpp, Alberto Regattieri, SundereshHeragu, *Operations, Logistics and Supply Chain Management*, Springer; 1st Edition. 2019.
2. Lincoln C. Wood, Linh N. K. Duong, *Logistics and Supply Chain Management in the Globalized Business Era*, Business Science Reference, 2021.
3. Donald J.Bowersox, Davi J.Closs & M.Biby Cooper, *Supply Chain Logistics Management*, McGraw Hill Education, 7th Edition, 2018.

Journals:

1. International Journal of Logistics and Supply Chain Management
2. The IUP Journal of Supply Chain Management

E-Resources:

1. <https://www.supplychainopz.com/2012/04/what-is-logistics-and-supply-chain-management.html>

2. <https://courses.lumenlearning.com/wmopen-introbusiness/chapter/supply-chain-management-and-logistics-2/>
3. https://base-logistique-services.com/storage/app/media/Chopra_Meindl_SCM.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	3	33
CO2	9	3	9	3	1	1	3	29
CO3	9	3	3	1	3	3	3	25
CO4	9	3	1	3	3	3	3	25
CO5	9	3	3	1	3	3	9	31
Total	45	15	19	11	13	19	21	143

Low -1

Medium - 3

High -9

DSE III – Services Marketing
(For Students Admitted from 2024-2025)

Semester: VI
Subject Code: IBBAE6B

Hours/week: 4
Credit: 4

Course Objectives:

1. To impart knowledge on services marketing and its concepts
2. To face challenges to the encountered in marketing services and various strategies used by successful services marketers to overcome difficulties in the current scenario

Unit I**(12 hours)**

Introduction to Service: Meaning and Definition of Service Marketing – Evolution and Growth of Service Sector – Classification of Services – Difference between Goods and Services – Significance – Impact of Social Environment on the Growth of Services Marketing In India

Unit II**(12 hours)**

Service Design and Service Marketing Mix: Factors to be considered in Designing Service Process – Blue Printing – Types of Service Layout – Service Benchmarking. Service Marketing Mix: Characteristics – 7 Ps of Service Marketing – Process Mix – Service Product Concept – Pricing in Services – Service Promotion

Unit III**(12 hours)**

Location of Service and Channel of Distribution: Classification of Location – Factors Governing Location – Role of Service Intermediaries – Franchising – Agent Brokers – Quality of Service

Unit IV**(12 hours)**

Marketing of Selected Services: Financial Services, Banking, Insurance – Health Services

Unit V**(12 hours)****Miscellaneous Services:** Education – Tourism – Professional or Consultancy – Telecommunication Services**Course Outcomes:**

After completion of this course, student will be able to

CO1: Acquire knowledge in services and services marketing**CO2:** Explain service design and service marketing MIS in service industries**CO3:** Analyze the service location and channel of distribution in service industries**CO4:** Describe the marketing financial, banking, insurance and health services**CO5:** Deal with education, tourism, consultancy and telecommunication services**Text Book:**1. Vasanthi Venu Gopal & V.N.Baghu, *Service Marketing*, Sulthan Chand Co Ltd, NewDelhi, 2016.**Reference Books:**

1. S.M.Jha, *Services Marketing*, Himalaya Publishing House, New Delhi, 7th Edition 2018
2. Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee&Gopal Das, *Essentials of Services Marketing*, Pearson Publisher, 3rd Edition, 2019.

Journal:

1. Indian Journal of Marketing

E –Resources:

1. <https://www.analyticssteps.com/blogs/what-service-marketing-features-and-types>
2. <https://www.economicdiscussion.net/marketing-2/what-is-service-marketing/31875>
3. <https://blog.udemy.com/service-marketing-mix/>
4. <https://www.nngroup.com/articles/service-design-101/>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	1	1	1	3	21
CO 2	9	3	3	1	1	1	3	21
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	3	3	3	27
CO 5	9	3	3	9	3	9	9	45
Total	45	15	15	17	11	17	21	141

Low -1

Medium - 3

High -9

**SEC VI –Enterprise Resource Planning
(For Students Admitted from 2024-2025)****Semester: VI**
Subject Code: IBBAS65/IBPAS65**Hours/ week: 2**
Credit: 2**Course Objectives:**

1. To provide a contemporary and forward looking on the theory and practices of ERP technology
2. To develop the basic understanding of how ERP enriches the business organisations in achieving a multidimensional growth

Unit I (6 hours)**Introduction to ERP:** Need for an ERP - History of an ERP Application – Benefits from an ERP System – ERP and Enterprise Application – ERP –A Subset of ERP Application.**Unit II (6 hours)****Business Process Re - Engineering (BPR):** Need for BPR – Prons and Cons of BPR – BPR/ Process Redesign - Re –Engineering Phase – BRP and ERP – Benchmarking.**Unit III (6 hours)****Business Process Modelling:** Business Process Hierarchy – Standards for Business Modelling – Process Modelling Maturity and Multi Dimension Modelling – Integrated Data Modelling.**Unit IV (6 hours)****ERP Implementation and Support:** ERP Life Cycle: Pre Implementation Phase – Project Preparation – Business Blueprinting – Realisation – Final Preparation – Support – Methodology for Implementation –Demerits/ Problems of ERP.**Unit V (6 hours)****Emerging Trends on ERP:** Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing – ERP Global Vendors.**Course Outcomes:**

After completion of this course, student will be able to

- CO 1:** Understand the basic concepts of ERP systems for manufacturing or service companies.
- CO 2:** Identify the principles of ERP systems, their major components, and the relationships among these components.
- CO 3:** Assess major ERP components, including material requirements planning, master production scheduling, and capacity requirements planning.
- CO 4:** Evaluate the pre implementation phase and support.
- CO 5:** Develop knowledge of typical ERP systems.

Text Books:

1. Rajesh Ray, *Enterprise Resource Planning*, McGraw Hill Education, 1st Edition, 2017.
2. Alexis Leon, *Enterprise Resource Planning*, McGraw Hill Education, 4th Edition, 2019.

Reference Books:

1. Dr. Ashim Raj Singla, *Enterprise Resource Planning*, Cengage Learning India Private Limited, 2nd Edition, 2016.
2. Gerard Blokdyk, *Enterprise Resource Planning: A Practical Handbook*, Create Space Independent Publishing Platform, 1st Edition, 2016.

Journals:

1. The IUP Journal of Entrepreneurship Development
2. The IUP Journal of Business Strategy

E-Resources:

1. <https://www.netsuite.com/portal/resource/articles/erp/what-is-erp.shtml>
2. <https://www.qad.com/en-IN/what-is-erp>
3. <https://www.investopedia.com/terms/e/erp.asp>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	1	3	3	3	25
CO2	9	3	9	3	3	1	3	31
CO3	9	1	3	3	9	3	3	31
CO4	9	3	1	3	3	1	3	23
CO5	9	3	3	3	1	3	9	31
Total	45	13	19	13	19	11	21	141

Low -1

Medium - 3

High -9

**Extra Credit – Knowledge Management
(For Students Admitted from 2024-2025)**

Semester: VI**Subject Code: IBBAX6****Credit: 2****Course Objectives:**

1. To understand the current theories, practices, tools and techniques in knowledge management
2. To deal with the challenges faced in managing knowledge

Unit I

Introduction to Knowledge Management: Introduction - Multidisciplinary Nature of KM Concept Analysis Technique –History of Knowledge Management - Organizational Perspectives on Knowledge Management.

Unit II

Knowledge Management Cycle: Major approaches to the KM cycle - The Bukowitz and Williams KM Cycle - The McElroy KM Cycle - The Wiig KM Cycle - Integrated KM Cycle Steps.

Unit III

Knowledge Application: Knowledge Application at the Individual Level - Task Analysis and Modeling - Knowledge Application at Group and Organizational Levels.

Unit IV

Knowledge Management Tools: Knowledge Capture and Creation Tools - Knowledge Sharing and Dissemination Tools - Knowledge Acquisition and Application Tools - Strategic Implications of KM Tools and Techniques.

Unit V

Future Challenges for KM: Political Issues Regarding Access - Politics of Organizational Context and Culture - Shift to Knowledge Based Assets.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand complex theories and practice of knowledge and intellectual capital management
- CO 2:** Apply theories to a wide range of scenarios
- CO 3:** Create action plans for knowledge intensive organisations
- CO 4:** Describe the aspects of industrial era management that may be inappropriate for knowledge intensive organisations and provide alternatives
- CO 5:** Formulate a framework for thinking about knowledge intensive organisations

Text Book:

1. Jennifer A. Bartlett, *Knowledge Management*, Rowman & Littlefield Publishers, 2020.

Reference Books:

1. Elena-Madalina Vatamanescu, Florina Magdalena Pînzaru, *Knowledge Management in the Sharing Economy*, Springer, 1st Edition, 2018.
2. Marco Bettiol, Eleonora Di Maria, Stefano Micelli, *Knowledge Management and Industry 4.0*, Springer; 1st Edition, 2020.

Journals:

1. International Journal of Knowledge Management and Practices
2. International Journal on Leadership

E-Resources:

1. <https://www.ibm.com/cloud/learn/knowledge-management>
2. <https://www.valamis.com/hub/knowledge-management>
3. <https://dianabarbosa.files.wordpress.com/2009/03/knowledge-management-kimiz-dalkir.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	3	33
CO2	9	1	3	3	9	3	9	37
CO3	9	3	3	3	9	3	9	39
CO4	9	3	3	3	9	9	9	45
CO5	9	9	3	3	9	3	9	45
Total	45	19	15	15	39	27	39	199

Low -1 Medium - 3 High -9

**OPEN ELECTIVE COURSES OFFERED FOR OTHER MAJOR STUDENTS
(Other than B.Com, B.Com CA, B.Com Fintech, B.Com Honors and BBA)**

**Programme Structure
(For Students Admitted from 2024-2025)**

Sem	Part	Subject Code	Course	Subject Title	Hours/Week	Credit	CIA	ESE	Total Marks
III	IV	IBOE3BA	OEC	Advertisement Management	2	2	-	50	50
IV	IV	IBOE4BA	OEC	Basics of Investment	2	2	-	50	50

**OEC - Advertisement Management
(For Students Admitted from 2024-2025)**

Semester: III
Subject Code: IBOE3BA

Hours/ week: 2
Credit:2

Course Objectives:

1. To understand the role of advertising in the survival and growth of business
2. To design a good advertisement strategy

Unit I **(6 hours)**

Introduction to Advertising Management: Meaning and Definition of Advertisement and Advertising -Advertising and Publicity-Advertising and Sales Promotion-Advertising Objectives- Models-Functions - Importance- Advantages of Advertising-DAGMAR- Digital Advertising Model- Ethics in Advertising.

Unit II **(6 hours)**

Types of Advertising: Factors - Kinds of Advertising Media: Indoor Advertising, Outdoor Advertising, Direct Advertising, Promotional Advertising and its Merits and Demerits-Selection of Advertising Media.

Unit III (6 hours)
Advertising Copy: Qualities of a Good Advertising Copy-Elements- Types of Advertising Copy: Scientific, Descriptive, Topical, Narrative, Personality, Questioning, Suggestive -Advertising Budget and its Methods – Advertising Effectiveness.

UNIT IV (6 hours)
Advertising Agency: Departments of an Advertising Agency: Creative Department, Media, Client Servicing Department, Marketing Research Department, Ancillary Services-Functions-Advantages-Selection of an Advertising Agency.

Unit V (6 hours)
Campaign Planning: Steps in Planning an Advertisement Campaign-Objectives- Types of Campaign Planning- Phases of Campaign Creation – Strategy Development Phase- Advertising Brief to the Creative –The Creative Phase- Advertising and Brand Positioning -Advertising and the Creative Matrix.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the concepts, need, importance, utility of advertising, sales promotion and sales management
CO 2: Examine the role of media in service sector
CO 3: Identify critical marketing factors that influence advertising decisions
CO 4: Develop an advertising campaign plan that reflects an Integrated Marketing Communication (IMC) perspective
CO5: Manage sales force

Text Books:

1. M.N.Mishra, *Sales Promotion and Advertising Management*, Himalaya Publishing House, New Delhi, 2ndEdition, 2018.
2. Ritu Narang, *Advertising, Selling and Promotion* Pearson Education, 1st Edition, 2021.

Reference Books:

1. Dr.K.Karunakaran, *Marketing Management*, Himalaya Publishing House, New Delhi, 3rd Edition, 2021.
2. B.S.Rathor, *Advertising Management*, Himalaya Publishing House, New Delhi, 2ndEdition, 2016.
3. Dr.Ruchi Gupta, *Advertising and Personal Selling*, Scholar Tech Press, 1st Edition, 2021.

Journals:

1. Indian Journal of Marketing
2. The IUP Journal of Marketing Management

E-Resources:

1. <https://www.managementstudyguide.com/advertising-management.htm>
2. <https://www.mbaknol.com/marketing-management/introduction-to-advertising/>
3. <http://www.eiilmuniversity.co.in/downloads/Advertising-Management.pdf>

Course	Programme Outcomes
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Outcomes								
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	3	3	3	3	3	27
CO2	9	9	3	3	9	9	9	51
CO3	9	3	9	3	9	9	9	51
CO4	9	9	3	3	9	3	9	45
CO5	9	3	3	3	3	3	9	33
Total	45	27	21	15	33	27	39	207

Low -1 Medium - 3 High -9

**OEC - Basics of Investment
(For Students Admitted from 2024-2025)**

Semester: IV
Subject Code: IBOE4BA

Hours/ week: 2
Credit: 2

Course Objectives:

1. To build an understanding of the fundamentals of investments
2. To be aware of the pros and cons of different investments

Unit I

(6 hours)

Introduction to Investment: Elements - Nature-Need for Investment-Objectives of Investment- Factors Influencing Investment —Speculation and Gambling –Difference between Speculation and Gambling –Sources of Investment.

Unit II

(6 hours)

Risk: Risk in Investment – Causes of Risk – Classification of Risk – Various Methods of Risk Management – Different Methods in Measurement of Risk- Return – Meaning – Types – Factors Determining the Return on Investment- Measurement of Return.

Unit III

(6 hours)

Modes of Investment: Features of Equity Shares-Preference Shares-Sweat Equity-Right Shares-Bonus Shares-Advantages-Importance –Difference between Shares and Stock.

Unit IV

(6 hours)

Debentures: Features of Debentures-Types-Bond-Features of Bond–Types-Reasons for Issuing Bond-Warrants-Advantages –Investment Information.

Unit V

(6 hours)

Stock Exchange: History of Stock Exchanges in India-Functions of Stock Exchange-Regulatory Frame work-Members of Stock Exchange- Important Stock Exchanges in India-Types of orders-Online Trading.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Acquire knowledge in different investment avenues/ alternatives

CO 2: Understand the characteristics of different financial assets

- CO 3:** Design various strategies followed by investment practitioners
CO 4: Evaluate risk and return and understand the trade-off between them
CO 5: Develop skills in trading activities

Text Book:

1. Prasanna Chandra, *Investment Analysis and Portfolio Management*, MCGraw Hill Education, 5th Edition, 2017.

Reference Books

1. Dr. Preethi Singh, *Investment Management*, Himalaya Publishing House, New Delhi, 20th Edition, 2020.
2. O.P.Agarwal, *Security Analysis &Port Folio Management* , Himalaya Publishing House, New Delhi, 3rd Edition, 2019.
3. Dr.V.A.Avadhani, *Investment Management*, Himalaya Publishing House, New Delhi, 8th Edition, 2019.

Journals:

1. Global Journal of Finance and Management
2. Finance India

E-Resources:

1. <http://www.himpub.com/documents/Chapter1893.pdf>
2. [http://gitamskadapa.org/library/books/mba3sem/IPM/Wiley_Finance.,Investment_Management_-_Portfolio_Diversification,_Risk%20\(1\).pdf](http://gitamskadapa.org/library/books/mba3sem/IPM/Wiley_Finance.,Investment_Management_-_Portfolio_Diversification,_Risk%20(1).pdf)
3. https://www.drnishikantjha.com/booksCollection/Investment%20Analysis%20and%20Portfolio%20Management_TYBMS%20V%202016-17.pdf

Course Outcomes	Programme Outcomes							146
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	3	3	3	3	9	33
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	9	3	3	9	9	45
CO5	9	3	3	3	9	9	9	45
Total	45	15	21	15	21	27	33	177

Low -1

Medium - 3

High -9

DISCIPLINE SPECIFIC ELECTIVE PAPER OFFERED FOR B.SC IT**PROGRAMME STRUCTURE**

Sem	Code	Part	Course	Subject Title	Hours/Week	Credit	CIA	ESE	Total Marks
VI	IBITE6	III	DSE III	Organizational Behaviour	5	5	40	60	100

**DSE III –Organizational Behaviour
(For Students Admitted from 2024-2025)**

Semester: VI
Subject Code: IBITE6

Hours/ week: 5
Credit: 5

Course Objectives:

1. To understand organizational psychology climate
2. To deal with groups and prevent/tackle conflicts

Unit I**(15 hours)**

Introduction to Organisational Behaviour: Evolution of Organisational Behaviour- Approaches to Organisational Behaviour – Features of Organizational Behaviour – Theories of Organisational Behaviour-Challenges & Opportunities-Emerging Issues in Organisational Behaviour.

Unit II**(15 hours)**

Personality & Perception: Personality Determinants – Scales to Assess Personality- The Big Five Model -Personality Traits. Perception: Meaning – Importance of Perception – Factors Influencing Perception- Perception in Individual Decision Making-Meaning and Techniques of Group Decision Making.

Unit III**(15 hours)**

Leadership & Work Team: Types– Need – Importance of Leadership – Leadership Styles - Authoritarian, Participative, Delegative, and Transactional, Transformation Leadership, Charismatic Leaders, Leaders as Mentors and Ethical Leadership-Theories of Leadership –Work Group – Team Work and Team Building Essentials – Keys to Building Great Work Teams.

Unit IV**(15 hours)**

Group Dynamics & Conflict: Nature – The Dynamics of Group Formation – Types of Group– Committee Organisation – Nature and Functions – Positive and Negative Attributes of Committee. Conflict-Meaning-types of Conflict-Stages.

Unit V**(15 hours)**

Organisational Change & Development: Need –Importance- Nature of Work Change-Lewins Force Field Analysis Model– Resistance to Change – Overcoming Resistance to Change. Organisational Development: Objectives-Assumptions - Organisational Interventions.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Enumerate the evolution and growth of organisational behavior
CO 2: Identify the challenges and opportunities of organisational behavior
CO 3: Understand the ingredients of individual behaviour
CO 4: Explain classical theories and their limitations;
CO 5: Understand and deal with organizational work changes

Text Book:

1. K. Aswathappa, *Organisational Behaviour*, Himalaya Publishing House, New Delhi, 18th Edition, 2018.

Reference Books:

1. Dr.GauravSankalp, *Organisational Behaviour*, SahityaBhawan Publications, 2nd Edition, 2017.
 2. Laurie j Mullins, *OrganisationalBehaviour in the Workplace*, Pearson Education India, 12th Edition 2020.
 3. Kushboo Pathak, *OrganisationalBehaviour*, SBPD Publishing House 2nd Edition, 2021.
 4. Robbins Stephen. P, *OrganisationalBehaviour*, Pearson Education India, 16th Edition, 2016.

Journals:

1. The IUP Journal of Organizational Behavior

E-Resources:

1. <https://www.iedunote.com/organizational-behavior>
 2. <https://www.marketing91.com/organizational-behaviour/>
 3. <https://online.usi.edu/degrees/business/mba/human-resources/what-is-organizational-behavior/>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	1	1	9	29
CO2	9	3	3	3	3	3	9	36
CO3	9	9	3	3	9	3	9	45
CO4	9	1	3	3	1	3	3	23
CO5	9	3	3	3	3	3	3	27
Total	45	19	15	15	17	13	33	157

Low -1

Medium - 3

High -9

**VALUE ADDED PROGRAMME
(For Students Admitted from 2024-2025)**

Programme Specific Outcomes:

PSO1: Create and Alter Single and Multiple Group Company.

PSO2: Create and Alteration of Single and Multiple Ledgers.

PSO3: Acquire knowledge in Basic Principles of Accountancy.

PSO4 : Able to gain knowledge in Theoretical foundation on online advertising, content marketing and social media platforms.

PSO5: Understand the role of E – Tailing strategy.

PSO6: Impart Knowledge on the Organisation, Coordination and Execution of Events.

PSO7: Acquire knowledge on preparing invitation for events.

PREAMBLE

The following courses have been changed as Practical:

- Accounting Package for Business (Theory & Practical) Theory for 30 hours with 2 credits and Practical for 50 hours with 3 credits is replaced with Accounting Package Lab for 50 hours with 5 credit and 100 Marks.
- Digital Marketing Automation (Practical) Theory for 30 hours with 2 credits and Practical for 50 hours with 3 credits is replaced with Digital Marketing Automation for 50 hours with 5 credit and 100 Marks.
- Event Management Activities – Practicals Theory for 30 hours with 2 credits and Practical for 50 hours with 3 credits is replaced with Event Management Activities for 50 hours with 5 credit and 100 Marks.

PROGRAMME STRUCTURE

SUBJECT CODE	SUBJECT TITLE	HOURS	Credits	MARKS
FCTLY21P	Accounting Package Lab	50	5	100
ICDM21P	Digital Marketing Automation	50	5	100
GCEM21P	Event Management Activities	50	5	100
TOTAL		150	15	300

Accounting Package Lab
(For Students Admitted from 2024-25)

Semester: III
Subject Code: FCTLY21P

Hours/week: 50
Credit: 5

Course Objective:

After completion of this course,

- Student will be able to acquire knowledge in basic principles of accountancy.

List of Lab exercise

1. Creation of a company.
2. Creation of a Single Group.
3. Creation of a Multiple Group.
4. Alteration Group.
5. Creation of a Single Ledger.
6. Creation of a Multiple Ledger.
7. Alteration of Ledger.
8. Creation of a Receipt Voucher.
9. Creation of a Payment voucher.
10. Creation of a Sales voucher.
11. Creation of a Purchase voucher.
12. Creation of compound and simple units of measurement.
13. Creation of stock group and stock category.
14. Creation of Godowns.
15. Creation of a Stock item.
16. GST.

Text Books:

1. Joe Ben Hoyle and Thomas Schaefer and Timothy Douppnik,
“*Fundamentals of Accounting*,” MC Graw-Hill, 8th Edition, 2021.

References:

2. S N Maheshwari, Sharad K Maheshwari, Suneel K Maheshwari, “*Advanced Accountancy Volume I*”, Sulthan Chand & co, 11th Edition 2018

Digital Marketing Automation
(For Students Admitted from 2024-25)

Semester: III
Subject Code: ICDM21

Hours: 50
Credits: 5

Course Objectives:

1. To impart knowledge on digital marketing and web designing.
2. To provide conceptual foundation for online advertising, content marketing and social media platforms.

List of Lab exercise

1. Define target group.
2. Creating websites.
3. Creating MS Expression.
4. Writing the SOE Content.
5. Creating Google AdWords.
6. CRM strategy.
7. Creating FB Page for product.
8. Creating Social Media Marketing plan for product.
9. Creating YouTube channel , YouTube advertisement for your product.
10. E – Tailing strategy for product.

Text Books:

1. Philip Kotler, *“Marketing 4.0: Moving from Traditional to Digital”*, John Wiley & Sons, Inc, New Jersey, 2017
2. Puneet Singh Bhatia, *“Fundamentals of Digital Marketing”*, Pearson, 2017
3. Simon Kingsnorth, *“Digital Marketing Strategy: An Integrated Approach to Online Marketing”* 2019.

E Resources:

- 1 <https://piktochart.com/blog/free-ebooks-digital-marketing/>
- 2 <https://staenz.com/free-digital-marketing-pdf-books-download/>

Event Management Activities
(For Students Admitted from 2023-24)

Semester: III
Subject Code: GCEM21P

Hours: 50
Credit: 5

Course Objectives:

1. To enable the students serve as effective event managers
2. To develop skills to help in all areas of event management

Event Management Activities

- Planning of activities for an event.
- Budget Preparation.
- Look for Sponsors.
- Selection of Event Member Council.
- Duties allocated to Event Managers.
- Drafting an Agenda.
- Invitation.
- Choosing the right venue, date and time.
- Inviting the Resource Person.
- Organizing Events.
- Event Schedule (Timing of each program in the Event)
- Check list form.
- Prize Distribution.
- Feedback Forms and Report of the Event.
- Post -Event Duties.

Text Book:

1. Dr.Anukrathi Sharma & Dr.Surthi Arora, *Event Management and Marketing: Theory, Practical Approaches and Planning*, Bharti Publications, 1st Edition, 2018.

Reference Books:

1. Alex Genadinik, *Event Planning: Management & Marketing for Successful Events*, Alex Genadinik Publication, 1st Edition, 2015.
2. H.R. Appannaiah & H.R. Rahamath, *Principles of Event Management*, Himalaya Publication House, New Delhi, 1st Edition, 2016.
3. Ruth Dowson, *Event Planning and Management: Principles, Planning and Practice*, Kogan Page Publication, 2nd Edition, 2018.

E-Resources:

1. <https://guidebook.com/resources/event-planning-guide/>
2. <https://www.teami.org/what-is-event-management/>
3. <https://www.uou.ac.in/sites/default/files/slm/HM-402.pdf>

B.COM Fin Tech
Three Year Regular Degree Programme
(Students Admitted from 2024-25)

PREAMBLE

The Board of studies of commerce revamped the curriculum with the following changes in the courses

- In semester I, Business Mathematics Unit II and IV has been interchanged.

B.Com Fin Tech
PROGRAMMESTRUCTURE
PROGRAMME CODE: UFT

Sem	Sub Code	Part	Course	Subject Title	Hours/Week	Credit	CIA	ESE	TOTAL
I	IBLT111/I BLA111/I BLH111	I	Language I	Tamil I/ Arabic I (a (or)b / Hindi I a (or) b)	5	3	25	75	100
	IBLEI12/ IBLEII12	II	Language II	English I (a (or) b)	5	3	25	75	100
	IBFTC112	III	Core I	Business Mathematics	6	4	25	75	100
	IBFTC12	III	Core II	Accounting Package for Business(Tally Prime)	5	5	25	75	100
	IBFTA13	III	AECCI	Introduction to Financial Markets >>	5	4	25	75	100
	IBFTS14	IV	SEC	Logical Reasoning	2	2	-	50	50
				Library/ Browsing	1		-	-	-
				Games/ Remedial	1		-	-	-
Total					30	21	125	425	550
II	IBLT21/ IBLA211/ IBLH211	I	Language I	Tamil II/Arabic II (a(or)b/Hindi II a (or) b)	5	3	25	75	100
	IBLEI22/ IBLEII22	II	Language II	English II a (or)b	5	3	25	75	100
	IBFTC21	III	Core III	Introduction to Financial Technology	4	4	25	75	100
	IBFTC221	III	Core IV	R &Python for Finance >>	5	5	25	75	100
	IBFTA23	III	AECC II	Financial Accounting	5	4	25	75	100
	IBFTS24P	IV	SEC	# Internship PC Package Lab	2	2	-	50	50
	IBES2	IV	GICI	Environmental Science	2	2	-	50	50
				Library/Browsing/Lectures	1		-	-	-
				Games	1		-	-	-
	IBFTX21/ IBFTX2O		Extra Credit	Business Communication/Online Course*		2	-	100	100
Total					30	23+2	125	475+ 100	600+ 100
III	IBFTC31	I	Core V	Business Statistics	5	4	25	75	100
	IBFTC32	III	Core VI	Fintech & Cyber Security	5	4	25	75	100
	IBFTC33	III	Core VII	Digital Marketing for Financial Sector >>	4	3	25	75	100

	IBFTC34	III	Core VIII	AI / ML for Financial Sector >>	4	3	25	75	100
	IBFTA35P	III	AECCIII	Banking Theory Law & Practice Internship or Online Internship	4	4	25	75	100
	IBFTS36	IV	SEC	• Integrated Course – Customer Relationship Management	2	2	-	50	50
		IV	OEC		2	2	-	50	50
	IBHR3	IV	GICII	Human Rights	2	2	-	50	50
	IBXTN3	V	Extension	NSS/CSS	2	2	100	-	100
	IBFTX3/I BFTX3O		Extra Credit	International Marketing/Online Course*		2	-	100	100
	Total				30	26+2	225	525+100	750+100
IV	IBFTC41	I	Core IX	Management Accounting	4	4	25	75	100
	IBFTC42	II	Core X	Block Chain Management >>	5	4	25	75	100
	IBFTC43	III	Core X I	Corporate Accounting	5	3	25	75	100
	IBFTC44	III	Core XII	Financial Derivatives>>	5	3	25	75	100
	IBFTA45	III	AECCIV	Fin Tech Ethics and Corporate Governance	5	4	25	75	100
	IBFTS46	IV	SEC	International Financial Reporting and Standards	2	2	-	50	50
	IBLVE4	IV	GICIII	Life Skills and Value Education	2	2	-	50	50
		IV	OEC		2	2	-	50	50
		IBFTX4 / IBFTX4O		Extra Credit	Corporate Law/Online Course*		2	-	100
	Total				30	24+2	125	525 + 100	650+100
V	IBFTC51	III	Core XIII	Income Tax Theory, Law & Practices-I	5	5	25	75	100
	IBFTC52	III	Core XIV	Cost Accounting	5	4	25	75	100
	IBFTC53	III	Core XV	Analytics for Finance >>	4	3	25	75	100
	IBFTC54	III	Core XVI	• Integrated Course –Big Data Analytics	4	3	25	75	100
	IBFTE5A/ IBFTE5B	III	DSEI	Fin Tech Startups and Innovations /Commercial Law	4	4	25	75	100
	IBFTE5C/ IBFTE5D	III	DSE-II	Financial Modeling >> /Company Law	4	4	25	75	100
	IBFTS55	IV	SEC	Corporate Compliance Management	2	2	-	50	50
	IBWE5	IV	GICIV	Women Entrepreneurship	2	2	-	50	50
		IBESX5/ IBFTX5O		Extra Credit	Employability Skills/Online Course*		2	100	-
	Total				30	27+2	150 + 100	550	700+100
VI	IBFTC61	III	Core XVII	Fin Tech Intelligence >>	6	5	25	75	100
	IBFTC62	III	Core XVIII	Income Tax Theory Law & Practices-II	6	5	25	75	100
	IBFTC63	III	Core XIX	Human Resource Management	5	4	25	75	100
	IBFTC64P W	III	Core XX	Project	6	4	25	75	100

IBFTE6A/ IBFTE6B	III	DSE III	Security Analysis and Portfolio Management / Logistics And Supply Chain Management	4	4	25	75	100
IBFTE65	IV	SEC	Total Quality Management	2	2	-	50	50
			Library/Browsing	1				
IBFTX6/ IBFTX6O		Extra Credit	Principles and Practices of Insurance/Online Course*		2	-	100	100
Total				30	24+2	125	425 +100	550+ 100
Grand Total				180	145+10	875 + 100	2925 +400	3800 +500

* For Online certification credit alone will be assigned on submission of certificate obtained through appearing for Online Examination from SWAYAM, EDX, Spoken Tutorial, NPTEL or Coursera.

Note:

AECC–Ability Enhancement Compulsory Course

SEC–Skill Enhancement Course

DSE – Discipline Specific Elective

OEC–Open Elective Course

Core I–Business Mathematics

(For Students Admitted from 2024 -25)

Semester: I

Subject Code:

IBFTC112/IBHOA132

Hours/week: 6

Credit: 4

Course Objectives:

1. To understand the basic concepts of mathematics and its application in business
2. To enhance the problem solving & decision making skills by using mathematics

Unit I

(15 hours)

Set Theory: Elements – Definition – Symbols – Roaster Method – Rule Method – Types of Sets – Union – Intersection – Sub Sets – Complements – Difference of Two Sets – Venn Diagram – De-Morgan's Law

Unit II

(15 hours)

Ratios and Logarithms : Definition – Inverse of a Ratio – Dividing a Given Number in a Given Ratio – Comparison of Two or More Ratios – Commensurable and Incommensurable Quantities – Compound Ratio – Duplicate Ratio – Triplicate Ratio – Sub Duplicate Ratio and Sub Triplicate Ratio – Continued Ratio - Logarithms – Definition – Exponential Forms – Laws of Logarithms – Change of Base Formula – Common Logarithms and Natural Logarithms (Simple Problems only).

Unit III

(15 hours)

Proportion: Meaning – Difference between Ratio and Proportion – Continued Proportion – Common Value Technique – Invertendo, Alternendo, Dividendo and Componendo – Variation – Direct Variation – Inverse Variation

Unit IV (15 hours)

Commercial Arithmetic: Interest: Simple – Compound – Normal Rate – Effective Rate; Depreciation – Annuity.

Unit V (15 hours)

Matrices: Matrix – Order of Matrix – Types of Matrices – Operations on Matrices – Properties of Matrix addition.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in business mathematics

CO2: Explain ratios and its applications in business

CO3: Apply mathematical proportions in business decisions

CO4: Use commercial arithmetics in day to day life

CO5: Excel in problem solving

Text Book:

1. Dr.P.R.Vittal, *Business Mathematics*, Margham Publication, 2021.
2. Dr. M. Manoharan, Dr. C. Elango & Prof. K. L. Eswaran, *Business Mathematics*, Palani Paramount Publications, 2018.

Reference Books:

1. J. K. Sharma, *Business Mathematics*, Dreamtech Publisher, 3rd Edition 2019.
2. Dr.Padmalochan Hazarika, *Business Mathematics*, Sultan Chand, 2016.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	1	1	3	23
CO2	9	3	9	3	3	3	3	33
CO3	9	1	9	3	3	9	9	43
CO4	9	1	1	3	3	3	3	23
CO5	9	1	1	3	3	3	3	23
Total	45	9	23	15	13	19	21	145

Low–1

Medium– 3

High– 9

**Core II - Accounting Package for Business
(Tally Prime)**

(For Students Admitted from 2024 - 25)

Semester: I**Hours/week: 5****Subject****Credit: 5****Code:IBFTC12****Course Objectives:**

1. To impart knowledge on accounting concepts using Tally software
2. To understand accounting and inventory features of Tally and equip them with

required skill for employability

1. Company Info – Create – Alter – Delete – Shut Company.
2. Accounts Info - Create, Alter, Delete, Display Account Group at Single & Multiple Mode - Create, Alter, Delete, Display Ledger Account at Single & Multiple Mode
3. Accounting Vouchers: Receipt – Payment – Contra – Purchase – Sales – Journal, Credit Note and Debit Note - F11 Features - Cost Category & Cost Centre.
4. Inventory Info(Create Alter, Display, Delete) - Unit of Measure(Simple & Compound) - Stock Group - Stock Category - Stock Item - F11 Features Batch wise details - Purchase Order & Sales Order - FBT & GST Calculation.
5. Invoking Inventory in Invoice Mode & Voucher Mode: Purchase & Sales Vouchers
6. Preparation of Bank Reconciliation Statement - Preparation of Final Accounts & Trial Balance
7. Bill Report: Preparation of Outstanding Bill Report (receivables & payables) & Display Stock Summary.

Tally Lab List

1. Company Creation –Alteration
2. Create – Alter – Delete - Account Group in Single Mode
3. Create - Alter – Delete -Account Groups in Multiple Mode
4. Create – Alter – Delete - Ledger Account in Single Mode
5. Create – Alter – Delete - Ledger Accounts in Multiple Mode
6. Creating Receipt Voucher
7. Creating Payment Voucher
8. Creating Contra Voucher
9. Creating Purchase Voucher
10. Creating Sales Voucher
11. Creating Journal Voucher(journal, credit note, debit note)
12. Create Unit of Measure
13. Create Stock Group
14. Create Stock Item
15. Create Purchase Voucher invoking Inventories(invoice mode)
16. Create Sales Voucher invoking Inventories(invoice mode)
17. Prepare Voucher Invoking Batch Wise Details
18. Preparation of Bank Reconciliation Statement
19. Preparation of Outstanding Bills Report(receivables& payables)
20. Cost Category & Cost Centre
21. Create Purchase Order
22. Create Sales Order
23. Calculation of FBT
24. Calculation of GST
25. Preparation of Final Accounts
26. Preparation of Trial Balance
27. Display Stock Summary

Course Outcomes:

After completion of this course, student will be able to

CO1: Demonstrate create, alter and shut down company accounts

CO2: Sort out accounting vouchers with F11 features

CO3: Explicate different types of journals and ledgers

CO4: Assess bank reconciliation statement and bill reports

CO5: Construct trial balance, stock summary and final accounts

Text Books :

1. Sanjay Satpathy, *Tally Prime Book*, Swayam Education, 2020.

Reference Book:

1. BimlenduShekhar, *Learn Tally Prime with Practical examples*, 2021.

E-Resources:

1. <https://tallysolutions.com/download>
2. www.teachoo.com

Core II - Accounting Package for Business (Tally Prime)

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	3	9	3	3	3	31
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	3	9	3	31
CO 4	9	1	3	3	9	9	3	37
CO 5	9	1	3	3	9	9	9	43
Total	45	5	15	21	33	33	21	173

Low – 1
Medium – 3
High – 9

AECC I Introduction to Financial Markets
(For Students Admitted from 2024-25)

Semester: I**Hours/week: 5****Subject Code:****Credit: 4****IBFTA13****Course Objectives:**

1. To get a basic understanding of the products, players and functioning of financial markets, particularly the capital market.
2. To understand the terms and jargons used in the financial newspapers and periodicals
3. To understand the concepts of derivatives

Unit I**(15 hours)**

Markets and Financial Instruments : Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Public companies; Types of investment avenues

Unit II**(15 hours)**

Primary Market : Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues;

allotment of Shares; Basis of Allotment; Private Placement.

Unit III (15 hours)

Secondary Market :Role and functions of Securities and Exchange Board of India (SEBI); Depositories; Stock exchanges Intermediaries in the Indian stock market Listing; Membership; Trading Clearing and settlement and risk management; Investor protection fund (IPF); and Do's and Don'ts for investors, Equity and debt investment.

Unit IV (15 hours)

Derivatives : Types of derivatives; Commodity and commodity exchanges; Commodity versus financial derivatives

Unit V (15 hours)

Financial Statement Analysis : Balance sheet; Profit & loss account; Stock market related ratios; Simple analysis before investing in the shares; understanding annual report; Director's report

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand various constituents of capital market

CO2: Remember the basic concepts relating to different avenues of investment

CO3: Evaluate the difference between primary and the secondary market

CO4: Apply knowledge related to derivatives market

CO5: Analyze financial statement

Text Book:

1. NCFM -Financial Markets: Beginners Module, Mumbai: NSE

Reference Books:

1. H.R. Machiraju (2019). Indian Financial System. New Delhi: Vikas Publishing

2. J. K. Sharma, *Business Mathematics*, Dreamtech Publisher, 3rd Edition 2019.

3. Joydeep Sen, Abhishek Apte (2013), Fixed Income Markets in India. Mumbai: Shroff Publishers & Distributors Pvt Ltd

E-Resources:

MOOC, NSE Website etc.

SEC I- Logical Reasoning

(For Students Admitted from 2024-25)

Semester: I

Subject Code: IBFTS14

Hours/week: 2

Credit:2

Course Objectives:

- 1.To gain the core skills associated with critical thinking
2. To differentiate between deductive and inductive reasoning

Unit I

(6 hours)

Number Series:

Series Completions :Type I:

Number Series: Case I (Problems) Coding and Decoding:

Type I: Letter Coding Case(i)Case(ii)

Type II: Direct Letter Coding Type III: Number/Symbol Coding Case(i) Case(ii)

Unit II

(6 hours)

Odd Man Out:

Odd Man Out and Series (Problems) Blood Relations

Type I: Deciphering Jumble dup Descriptions

Type II: Puzzle Relation Type III: Coded Relation

Unit III**(6 hours)****Direction Test:**

Direction Sense Test(Problems)

Unit IV**(6 hours)****Sitting Arrangement:**

Sitting Arrangement(Problems)

Unit V**(6 hours)****Syllogism:**

Rules of Syllogism and Problems

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain critical thinking in academic and non-academic pursuits

CO2: Discriminate the basic elements of arguments

CO3: Analyse basic working knowledge of propositional and predicate logic

CO4: Examine logical relations among statements and analyze logically complex statements

CO5: Calculate the substance and meaning of mathematical problems and solutions

Text Books:

1. Agarwal, R.S., *A Modern Approach to Verbal and Non-Verbal Reasoning*, S.Chand & Company Pvt. Ltd, New Delhi, 2018.
2. Agarwal, R.S., *Quantitative Aptitude for Competitive Examinations*, S.Chand & Company Limited, New Delhi, 2018.

Reference Books:

1. NishitK.Sinha *Logical Reasoning and Data Interpretation for CA* Pearson Education, Seventh Edition, 2020.
2. Arun Sharma, *How to Prepare for Logical Reasoning for CAT*, McGraw Hill Education (India) Private Limited, 6th Edition, 2021.

Journal:

1. International Journal of Computer Theory and Engineering

E-Resources:

1. <https://www.indiabix.com/logical-reasoning/questions-and-answers/>
2. <https://www.sawaal.com/aptitude-reasoning-questions-and-answers.html>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	9	3	9	3	3	39
CO2	9	3	3	9	3	3	3	33
CO3	9	3	3	3	9	3	9	39
CO4	9	9	3	9	3	3	3	39
CO5	9	3	3	9	3	3	9	39
Total	45	21	21	33	27	15	27	189

Low-1

Medium- 3

High- 9

Core - III Introduction to Financial Technology

(For Students Admitted from 2024-25)

Semester: II**Subject Code:IBFTC21****Course Objectives:****Hours/week: 4****Credit: 4**

- 1.To have an in-depth understanding of the relationships existing among the key global financial systems
- 2.To demonstrate and advanced knowledge of key theoretical finance and economic concepts under pinning financial markets

Unit I**(12 hours)**

Introduction: Introduction of Fintech industry-Areas of Fintech-History of Fintech- Fintech importance-**New Entrants to Banking:** New banking entrants in a flash-The traditional banking Landscape-New Operating Models for Banking-Banking as a service and Open APIs-Neo-banks, Challenger banks and I Banks

Rethinking payments and remittances: Payments adremittancesinaflash-Traditionalremittances-sizeoftheremittances market-upcoming trends in remittances-Innovative ways of sending money.

Unit II**(12 hours)**

Digital Lending innovation: Digital Lending innovation in a flash- short history of lending-peer-to-peerlending-P2Pmarket place lending business model-consumer lending-digital lending for students-digital lending for SMEs-digital mortgages

Commercial banking transactions: Commercial banking transactions in a flash- Working Nature of commercial banking-SME market size –the impact of Fintech on business banking-the impact of Fintech on corporate banking Online accounting for SMEs and integration with business banking-Tools for SMEs

Next Generation Commerce: Next Generation Commerce in a flash- changes in customer shopping behaviour -point of sales(POS)evolution-mPOS Business Model-Tablet based cash registers-Online acquiring

Unit III**(12 hours)**

Crowd funding and Crowd investing: Crowd funding and Crowd investing in flash – Businesses traditionally fund – Crowd funding business model-market size-key crowd funding platforms-top crowd funding campaigns-crowd investing

Innovative wealth management: Innovative wealth management in flash- Wealth management works-changes in customer expectations-changes in advisors-changes in data analytics-changes in access to products-social investing-Personal finance management.

Unit IV

(12 hours)

The power of big data: The power of big data in a flash- History of Data- Big Data Working principles- Uses Big Data Innovatively-Big Data in the Financial Services Industry.

The Internet of Things: The Internet of Things in a Flash- Growth of IoT- The Impact of IoT on Businesses- The IoT in Categories- Combining IoT and Block chain- The IoT in Financial Services- O2O and IoT in Fin Tech- Challenges Faced by the IoT.

Block chain and Distributed Ledgers Block chain and Distributed Ledgers in a Flash- About Distributed Ledgers-Blockchain-The Components of Blockchain-Top Cryptocurrencies- Impacts of Financial Services-Investment in Block chain-Use Cases for Block chain.

Unit V

(12 hours)

The Rise of Insurtech: The Rise of Insurtech in a Flash- Insurance Working principle- Market Size- Drivers of Disruption-Peer-to-Peer Insurance-Blockchain Insurance and Machine Learning- Wearables in Insurance- Working Principle of Traditional Insurance Firms-Interesting Insurtech Ideas

Identification, Cyber security, and Regtech: Identification, Cyber security, and Regtech in a Flash-Traditional Ways of Using Identification-Unique Identification System in India- Identification for the Unbanked-Using Biometrics as Identification- Using Biometrics in Bank Transactions- Using a Distributed Ledger for Identification-The UN Identity Aspiration- Cybercrime and Its History-The Cybersecurity Sector-Types of Cybercrime-Cyber security Categories and Players-Regulation Technology(Regtech).

Course Outcomes:

After successful completion of this course, student will be able to

CO1: Define the financial technology

CO2: Apply the digital lending innovation and IoT

CO3: Analyze the cyber security and block chain

CO4: Evaluate the crowd funding and crowd investing funding models

CO5: Create the distributed ledgers

Textbook:

1. Agustin Rubini, *Fintech in a Flash: Financial Technology Made Easy*, Walter de Gruyter Publisher, Third Edition, 2018.

Reference Books:

1. Susanne Chishti and Janos Barberis, *The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*, John Wiley Publisher, First Edition, 2016.
2. The oLynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, *Disrupting Finance: FinTech and Strategy in the 21st Century*, Palgrave, First Edition, 2018.
3. Abdul Rafay, *FinTech, as a Disruptive Technology for Financial Institutions*, IGI Global, 2019.
4. Bernardo Nicoletti, *The Future of FinTech: Integrating Finance and Technology in Financial*

Services, Palgrave Macmillan, 2018.

E-Resources:

1. <https://www.coursera.org/courses?query=fintech>
2. <https://www.edx.org/course/introduction-to-fintech>

Course Outcomes	Programme Outcomes								
	CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	9	9	3	3	9	9	9	51
CO2	9	9	9	9	9	9	9	9	63
CO3	9	3	9	3	9	9	9	9	51
CO4	9	9	9	3	9	9	9	9	57
CO5	9	3	9	9	9	9	9	9	57
Total	45	33	45	27	39	45	45	45	279

Low-1 Medium-3 High-9

Core IV–R & Python for Finance
(For Students Admitted from 2024 -25)

Semester: II

Hours/week: 5

Subject

Credit: 5

Code:IBFTC221

Course Objectives:

1. To provide a broad understanding of the principles and techniques of Python coding for finance applications.
2. Illustrate how data analytics can improve financial decision-making.
3. Provide students with a foundation for performing data analytics in finance-related roles both inside the financial sector and outside the financial sector.

Unit I

(15 hours)

Python and Finance : Python- History of Python- Python Ecosystem- Technology in Finance- Rise of Real-Time Analytics- Finance and Python Syntax- Efficiency and Productivity Through Python- From Prototyping to Production- Python Deployment- Anaconda.

Unit II

(15 hours)

Data Types and Structures: Basic Data Types-Integers-Floats-Strings-Basic Data Structures: Tuples- Lists- Sets- NumPy Data Structures: Arrays with Python Lists-Regular NumPy Arrays-Structured Arrays **Data Visualization**: Two-Dimensional Plotting- One-Dimensional Data Set-Two-Dimensional Data Set.

Unit III

(15 hours)

History and Overview of R: Definition of R-Basic Features of R-Design of the R System-Limitations of R-**R Nuts and Bolts**: Entering Input-R Objects-Numbers-Attributes-Matrices-Missing Values-Getting Data In and Out of R: Reading and Writing Data-Reading Data Files with read.table ()-Reading Data Files with read.table-Calculating Memory Requirements for R Objects.

Unit IV (15 hours)

Factor Models: Arbitrage pricing theory-Fama-French three-factor model-Modeling in R:Data Selection-Forecasting Volume: The intensity of trading-The volume forecasting model-Implementation in R:The data-Loading the data-SETAR estimation and forecasting.

Unit V (15 hours)

Interest Rate Derivatives and Models: The Black model: Pricing a Cap with Black's model-The Vasicek model-The Cox-Ingersoll-Ross model-Parameter estimation of interest rate models-Using the SMF15 package.

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand the need and advantages of using python for financial analytics

CO2: Apply advanced calculation, generate outputs, create variables, abstract from data using python.

CO3: Remember python models and techniques that aid design, analysis and evaluation of financial decision-making.

CO4: Analyze advanced machine learning models in finance using python

CO5: Create Excel, Web and GUI based design for trading platforms to support analytics.

Text Books:

1. Hilpisch, Y. *Python for Finance: Analyze Big Financial Data*. United States: O'Reilly Media,2015
2. Roger D.Peng , *R Programming for Data Science*. Lean Publishing, 2015
3. Edina Berlinger (). *Mastering R for Quantitative Finance*. Packt Publishing Ltd, 2015

Reference Books:

1. Naik, K. (2019). *Hands-On Python for Finance: A Practical Guide to Implementing Financial Analysis Strategies Using Python*. United Kingdom: Packt Publishing.
2. Website Link: Molin, S. (2019). *Hands-On Data Analysis with Pandas: Efficiently Perform Data Collection, Wrangling, Analysis, and Visualization Using Python*. United Kingdom: Packt Publishing.

Note: Question paper shall cover 100% theory.

E-Resources:

- 1.<https://towardsdatascience.com/python-for-finance-the-complete-beginners-guide-764276d74cef>
- 2.<https://pythonforfinance.net/>
- 3.<https://github.com/yhilpisch/py4fi>
- 4.<https://github.com/wilsonfreitas/awesome-quant>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	3	9	9	3	9	45
CO2	9	3	3	3	9	3	9	39
CO3	9	3	3	3	9	9	9	45
CO4	9	3	3	3	9	3	9	39
CO5	9	9	9	3	9	9	9	57
Total	45	21	21	21	45	27	45	225

Low-1

Medium-3

High-9

AECC II–Financial Accounting

(For Students Admitted from 2024 -25)

Semester: II**Hours/week: 5****Subject Code:IBFTA23****Credit: 4****Course Objectives:**

1. To explain the basic concepts of accounting and apply skills to help analyze and solve business problems and to take advantage of business opportunities
2. To describe and explain the principles and social responsibilities of accountants in ensuring the integrity of financial information

Unit I**(15 hours)**

Introduction to Accounting: Accounting Principles–Conventions–Concepts as per Accounting Standards 1 to 5–Double Entry System: Rules – Scope – Limitations – Journal –Ledger– Trial Balance

Unit II**(15 hours)**

Subsidiary Books and Bank Reconciliation Statement: Benefits – Basic Documents – Preparation of individual subsidiary Books– Purchase Book– Sales Book– Purchase Return Book – Sales Return Book –Cash Book –Simple Cash Book Only.

Bank Reconciliation Statement: Need – Difference – Methods – Proforma – Bank Balance To be shown in Balance Sheet–Adjustment in Cash Book

Unit III**(15 hours)**

Depreciation Accounting: Basic Factors – Provision for Depreciation – Methods: Straight Line– Written Down Value– Annuity Method

Unit IV**(15 hours)**

Final Accounts: Introduction –Trading Account–Profit and Loss Account –Balance Sheet –Preparation of Income and Financial Statements of Sole Trading Concerns with Adjustments–Provision for Bad Debts–Outstanding Expenses & Incomes–Prepaid Expenses & Incomes

Unit V**(15 hours)**

Investment Accounts and Voyage Account: Nature – Types of Securities – Purchase and Sale of Investments cum Interest – Ex-Interest – Investment in Equity Shares – Accounting Treatment of Investments.

Voyage Account: Introduction–Treatment of Special Items–Incomplete Voyage–Voyage in Progress

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in accounting principles and concepts

CO2: Understand single entry system and convert it in to double entry system

CO3: Analyze, measure and modify rectification of errors

CO4: Illustrate depreciation accounting with its factors, provision and methods

CO5: Prepare final accounts

Textbook:

1. S.P.Jain & K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, NewDelhi, 22ndEdition, 2019.

Reference Books:

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16th Edition, 2016.
2. T.S.Reddy & Dr.A.Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021
3. M.C.Shukla, *Advanced Accounts*, SChand & Co Ltd, New Delhi, 19th Edition, 2017.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journals:

1. Indian Journal of Finance.
2. Finance India.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO1	9	1	3	9	9	9	3	43
CO2	9	1	9	3	1	3	3	29
CO3	9	3	9	3	1	9	9	43
CO4	9	1	9	9	9	9	9	55
CO5	9	1	9	3	1	9	9	41
Total	45	7	39	27	21	39	33	211

Low-1 Medium- 3 High- 9

SEC – PC Package Lab

(For Students Admitted from 2024-25)

Semester: II

Hours/week: 2

Subject Code: IBFTS24P

Credit: 2

Course Objectives:

1. To explain the basic concepts of windows operating systems
2. To emphasize the students to practically demonstrate the windows operating system

Unit I

(6 hours)

Word Processor

1. Document creation, text manipulation with scientific notation
2. Table creation with formatting & conversion
3. Mail merge and letter preparation
4. Drawing flow chart- auto shapes Alignment setup and hyperlink

Unit II

(6 hours)

Electronic Spreadsheet

1. Spreadsheet chart
2. Formula editor- functions
3. Sorting data, filter

Unit III (6 hours)**Professional Presentation**

1. Slides creation (blank and presentation templates)
2. Changing slides design and layout
3. Setting animation effects

Unit IV (6 hours)**Database Management Tool**

1. Table creation
2. Queries (total, average)

Unit V (6 hours)**Personal Information Management**

1. Setup an E-mail
2. Exchange email and public folders
3. Setup calendar
4. a. Create, edit and delete new appointments
5. b. Create recurring appointments

Note: Questions for the external examination will be based on the concepts learnt

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire practical knowledge in word processor

CO2: Demonstrate the concepts of electronic spreadsheet management for business

CO3: Use professional presentation for business purpose

CO4: Explain database management tool

CO5: Develop personal information management system

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	9	3	3	3	3	33
CO3	9	3	3	3	9	3	3	33
CO4	9	3	3	3	9	3	9	39
CO5	9	9	9	3	9	3	9	51
Total	45	21	27	15	33	15	27	183

Low-1

Medium- 3

High- 9

Extra Credit – Business Communication
(For Students Admitted from 2024 - 25)

Semester: II**Hours/week: -****Subject****Credit: 2****Code:IBFTX21/****IBHOX21/IBCOX21/****IBPAX21****Course Objectives:**

- 1.To learn the basic concepts in business communication
- 2.To understand the various communication methods and theoretical framework required to run a business

Unit I

Introduction to Communication: Communication in Business – Types of Communication - Barriers to Communication – Principles of Effective Communication – Grammatical Standards in Communication – Factors for Selection of Means of Communication

Unit II

Types of Letters: Application for Job Positions – Trade Letters – Enquiries, Offers –Resume Preparation

Unit III

Quotations: Orders – Conformation – Execution – Cancellation of an Order, Complaints and Adjustments – Letters of Collection – Modern Methods of Communication

Unit IV

Banking Correspondence: Elements – Types – Letters of Banking Correspondence.

Unit V

Report Writing & E-Mail Etiquettes: Types, Structure and Methods of Drafting Reports for Individuals and Committees – Annual Reports of Businesses. Concept of Email Etiquettes – Types of Email – Forms of Email.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge on communication

CO2: Identify the theoretical framework for writing business letters

CO3: Prepare quotations, letters and modern methods for communication

CO4: Deal with banking correspondence

CO5: Draft report for business

Text Book:

1.R.C.Bhatia, *Modern Commercial Correspondence & Office Management*, Sterling Publishers Pvt. Limited, 19th May, 2015.

Reference Books:

1.Ramesh Pattan Chetty, *Business Communication*, R.Chand & Co, 1st January, 2019.

2.R.C.Sharma, Krishna Mohan & Virendra Singh Nirban, *Business Correspondence*, McGraw Hill Publications, 15th July, 2020.

E- Resources:

1. www.yourarticlelibrary.com
2. www.businessnewsdaily.com

Course Outcomes	Programme outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	9	3	3	39
CO 4	9	3	3	3	3	3	9	33
CO 5	9	9	9	3	9	3	9	51
Total	45	27	21	15	27	15	27	177

Low – 1

Medium – 3

High – 9

Core V–Business Statistics

(For Students Admitted from 2024-25)

Semester: III**Subject****Code:IBFTC31/****IBHOA34****Course Objectives:**

1. To provide a strong foundation in the principles of statistics
2. To explain statistical techniques and tools for business applications

Hours/week: 5**Credit: 4****Unit I****(15 hours)**

Introduction to Statistics: Meaning – Definition – Importance – Functions – Limitations – Classification – Tabulation – Diagrams – Graphic Representation

Unit II**(15 hours)**

Measures of Central Tendency: Mean – Median – Mode – Combined Mean – Weighted Mean – Harmonic and Geometric Mean

Unit III**(15 hours)**

Measures of Dispersion and Variability: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation

Unit IV**(15 hours)**

Correlation and Regression Analysis: Correlation: Types – Methods – Karl Pearson's Coefficient of Correlation – Spearman Rank Correlation. Regression Analysis: Simple Regression – Equations – Deviation taken from Arithmetic Mean – Deviation taken from

Assumed Mean – Correlation Vs. Regression

Unit V

(15 hours)

Analysis of Time Series: Utility of Time Series Analysis – Components of Time Series – Measurement of Trend – Method of Semi Averages, Moving Averages and Least Squares – Index Number – Classification – Methods of Constructing Index Number – Un weighted Index–Weighted Index–Consumer Price Index

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain Knowledge in statistical tools with its concepts

CO2: Explain the central tendency

CO3: Apply the measures of dispersion and variability

CO4: Make Use of the techniques of investigating the relationship between two quantitative variables

CO5: Work and Interpret on analysis of time series

Textbook:

1. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 46th Edition, 2021.

Reference Books:

1. S.C.Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi, 7th Edition, 2018.

2. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1st Edition, 2015.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. International Journal of Statistics and Management System

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	1	3	3	3	3	3	25
CO2	9	1	3	3	9	3	3	31
CO3	9	1	3	3	3	3	3	25
CO4	9	1	9	3	9	9	3	43
CO5	9	1	9	3	9	9	3	43
Total	45	5	27	15	33	27	15	167
	Low-1		Medium- 3			High- 9		

Core VI - Fintech and Cyber Security

(For Students Admitted from 2024-25)

Semester: III

Subject Code: IBFTC32

Course Objectives:

1. To understand the impact of digital transformation on cyber security

Hours/week: 5

Credit: 4

2.To understand financial and operation a implications of cyber security

Unit I (15 hours)

Introduction to Cyber Security and the Economy: Introduction of Cyber security-The scope of cyber security-General Description of Hacking groups and Cyber espionage-Cyber security Objectives-Financial repercussion of reputational damage caused by cyber-attacks Introduction to cybercrime-Threat actors.

Unit II (15 hours)

Counting the Costs: Cost of a cyber-security attack-Breakdown of the cost of a cyber-attack-Break down of the cost of securing an organization- Bonus. **The Threat Landscape:** Threat against end Customers-Threat against Financial Institutes.

Unit III (15 hours)

Phishing, Spamming and scamming to steal data: Phishing scams-Spamming-**The Malware Plague:** Malware Categories- Malware trends- Malware Infection vectors-Vulner abilities and Exploits detecting Vulner abilities Exploitation techniques.

Unit IV (15 hours)

Attacking online e-banking systems- Online banking benefits for financial services-Online Banking Process-Attack techniques. **Vulnerable networks and services-**A Gateway for Intrusion-Vulnerable network Protocols and network Intrusions-Attacking Web servers and web-based system-Hacking Wireless networks

Unit V (15 hours)

Responding to service disruption: Cyber security incidents fundamentals-Incident response, Management-Securing, Perimeter, and protecting the assets-Network Models-Endpoint security-**Audit, Risk Management, and Incident Handling:** IT Auditing-Risk Management- Incident Handling.

Course Outcomes:

After successful completion of this course, student will be able to

CO1:Classify and develop a Security model to prevent, detect and recover from the Attacks

CO2:Illustrate the methods and tools used for cybercrime investigation

CO3:Develop various cyber threat models and threat management

CO4: Examine Audit risk, management and protecting the assets

CO5:Apply security principles to system design

Text Book:

1. Erdal Ozkaya and Milad Aslane, *Hands-On Cyber security for Finance: Identify Vulnerabilities and Secure Your Financial Services from Security Breaches*, Packet Publishing, 2019.

Reference Books:

Reference Books:

1. Ec -Council, *Ethical Hacking and Counter measures: Attack Phases*, Delmar Cengage Learning, 2009.
2. Kimberly Graves, *CEH™ Certified Ethical Hacker Study Guide*, Wiley Publishing Inc., 2013.

Note: The questions should be asked in the ratio of 70% problem and 30%theory.

E-Resources:

1. <https://www.udemy.com/topic/ethical-hacking/>
2. <https://www.coursera.org/courses?query=ethical%20hacking>
3. <https://nptel.ac.in/courses/110/107/110107073/>
4. https://onlinecourses.swayam2.ac.in/cec22_lw07/preview
5. <https://nptel.ac.in/courses/106/106/106106129/>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	9	9	3	3	9	9	51
CO2	9	9	9	9	9	9	9	63
CO3	9	3	9	3	9	9	9	51
CO4	9	9	9	3	9	9	9	57
CO5	9	3	9	9	9	9	9	57
Total	45	33	45	27	39	45	45	279

Low-1

Medium-3

High-9

Core VII – Digital Marketing for Financial Sector

(For Students Admitted from 2024-25)

Semester: III

Hours/week: 4

Subject Code:IBFTC33

Credit: 3

Course Objectives:

1. To understand the impact of technology on the traditional marketing mix.
2. To provide a broad understanding of the principles and techniques of digital marketing for financial applications.
3. To become familiar with the elements of the digital marketing plan
4. To understand how to reach your online target market and develop basic digital marketing objectives
5. Illustrate the use of Facebook, Google Ad words, Youtube and Email in various contexts of Digital Marketing.
6. Design digital media campaign using appropriate mix of Facebook, Google Ad words, Youtube and Email.

Unit I

(12 hours)

Digital Marketing Planning and Structure : Inbound vs. Outbound Marketing- Content Marketing- Understanding Traffic- Understanding Leads- Strategic Flow for Marketing Activities- WWW- Domains- Buying a Domain- Website Language & Technology- Core Objective of Website and Flow- One Page Website- Strategic Design of Home Page- Strategic Design of Products & Services Page- Strategic Design of Pricing Page- Portfolio- Gallery and Contact Us Page- Call to Action (Real Engagement Happens)- Designing Other Pages- SEO Overview- Google Analytics Tracking Code- Website Auditing- Designing Word press Website.

Unit II**(12 hours)**

Facebook Marketing Fundamentals: Profiles and Pages- Business Categories- Getting Assets Ready- Creating Facebook Pages- Page Info and Settings- Facebook Page Custom URL- Invite Page Likes- Featured Video- Pin Post and Scheduling Posts- Facebook Events- Reply and Message- Facebook Insights Reports- Competitor's Facebook Page- Ban User on Facebook Page- Connect with Twitter. Facebook Ad Campaigns: Organic v/s Paid- Defining Ad Objective- Performance Matrix- Ad Components- Designing Creative Image- Facebook Ad Structure- Setting Up Facebook Ad Account- Create Ad –Targeting- Create Ad –Budgeting- Create Ad – Creative- Content and CTA- Boosting Page Posts- Page Promotion- Video Promotion- Similar Ads and Audiences- Tracking Pixels Code- Remarketing -Website Visitors- Custom Audiences - Look Alike- Custom Audience -Saved Group- Managing and Editing Ads- Ad Reports and Ad Insights- Billing and Account. Facebook Business Manager- People- Pages and Roles- Ad Accounts Configurations- Ad Agencies and Assigning- Shared Login for FB Business A/c- Power Editor- Email Targeting on Facebook- Facebook Offers- CTA on Page- Posts for Location- Save Time with Third Party Tools- Case Studies.

Unit III**(12 hours)**

Google Ad words: Understanding Ad words- Google Ad Types- Pricing Models- PPC Cost Formula- Ad Page Rank- Billing and Payments- Ad words User Interface- Keyword Planning- Keywords Control- Creating Ad Campaigns- Creating Text Ads- Creating Ad Groups- Bidding Strategy for CPC- Case Studies. PPC- CPM- CPA - Other Measuring Tools- Bidding Strategy on Location- Bidding Strategy on Schedule- Bidding Strategy on Devices- Conversion Tracking Code- Designing Image Ads- Creating Animated Ads- Examples on Animated Ads- Creating Video Ads- Youtube Video Promotion- Hi-Jack Competitor's Video Audience- Case Studies. Remarketing Strategies- Remarketing Rules- Remarketing Tracking Code- Linking Google Analytics- Designing Remarketing Images- Shared Budget- GWD Software- Case Studies.

Unit IV**(12 hours)**

YouTube Marketing : Video Flow- Google Pages for YouTube Channel- Verify Channel- Webmaster Tool –Adding Asset- Associated Website Linking- Custom Channel URL- Channel ART- Channel Links- Channel Keywords- Branding Watermark- Featured Contents on Channel- Channel Main Trailer- Uploading Videos- Uploading Defaults- Creator Library- Case Studies. Channel Navigation- Video Thumbnail- CTA –Annotation- CTA –Extro- CTA –Cards for Mobile- Redirect Traffic to Website- Post Upload Enhancements- Live Broadcasting- Managing Playlists- Managing Comments- Managing Messages- Monetization with Adsense- Paid Youtube Channel- Channel Analytics- Real Time Analytics- Case Studies.

Unit V**(12 hours)**

Email Marketing - Content Writing: Email Machine –The Strategy- Email Frequency- Why People Don't Buy- The Fuel –Value- Triggers in Email using 4Ps- Sequence of Email Triggers- Email Example - Topic- Intro- Product- Secondary Value- Fear- Regret- Ask for Sales- Reinforcement- Offers Announcements- Urgency- Cross Sales- Re-Engagement- Buyer vs Consumer. Email Software and Tools- Importing Email Lists- Planning Email Campaign- Email Templates and Designs- Sending HTML Email Campaigns- Web Forms Lead Importing- Integrating Landing Page Forms- Campaign Reports and Insights- Segmentation Strategy- Segmentation Lists- Auto-Responder Series- Triggering Auto – Responder Emails- Auto Responder Actions- Case Studies.

Course Outcomes:

After successful completion of this course, student will be able to

CO1: Demonstrate the understanding of Digital marketing and media concepts.

CO2: Describe, define and apply the major components of Digital Marketing

CO3: Learn and apply Facebook Marketing strategies.

CO4: Utilize Google Adwords for efficient digital marketing scenarios

CO5: Learn and implement techniques using youtube for real time marketing analytics and apply email marketing and content writing for developing and enhancing digital marketing.

Text Book:

1. Digital Marketing, Vandhana Ahuja, Oxford University Press

Core VIII– AI / ML for Financial Sector
(For Students Admitted from 2024-25)

Semester: III

Hours/week: 4

Subject Code:

Credit: 3

IBFTC34

Course Objectives:

- To identify, formulate, and implement a machine learning project.
- To explore various applications of machine learning in all business aspects.
- To introduce the basic concepts, theories and state-of-the-art techniques of artificial intelligence.
- To introduce basic concepts and applications of machine learning.

To help students to learn the application of machine learning /A.I algorithms in the different fields of science, medicine, finance etc.

Unit I

(12 hours)

Basics concepts of Machine Learning: ML Definition- Various kind of problems tackled using ML- Some standard learning tasks- Learning Stages- Learning Scenarios- Generalization- Data, Models and Learning- Parameter Estimation- Probabilistic Modeling and Inference- Directed Graphical Models- Setting up your working Environment- Supervised vs. Unsupervised Learning- Cross Validation- Evaluation metrics.

Unit II

(12 hours)

Advanced concepts of Machine Learning: Fundamentals of statistical learning theory- Convergence and learnability- Kullback-Leibler Information- Model selection and the bias variance trade-off- Cross-validation- Regularization- Generative vs. Discriminative models- Neural Networks- The Perceptron- Feed-Forward Neural Networks- Back-propagation and stochastic gradient descent- Regularization and drop-out-Application to investment management.

Unit III

(12 hours)

Supervised Learning: Linear Regression- Parametric Problems- Decision trees- Random forests- Classifications- K Nearest Neighbors- Support Vector- Naive Bayesian Model.

Unit IV

(12 hours)

Unsupervised Learning: Clustering- K-Means clustering- Dimensionality Reduction- Principle Component Analysis- Hierarchical Clustering- DBSCAN- Semi-supervised learning-

Reinforcement Learning.

Unit V

(12 hours)

Advanced Neural Networks: Convolutional Neural Networks- Recurrent Neural Networks- Long Short-Term Memory (LSTM)- Autoencoders- Applying Learning to Real problems- Image Classification & Segmentation- Scoring Opinion and Sentiments- Recommending Products and Movies- Bitcoin Prediction- Predicting from the Limit Order Book.

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand the basic definition and need for machine learning

CO2: Understand the core aspects behind any machine learning project

CO3: Ability to implement a machine learning project

CO4: Ability to identify potential applications of machine learning in real time

CO5: Apply the machine learning concepts in real life problems

Text Book:

1. Mac Namee, B., D'Arcy, A., Kelleher, J. D. (2015). Fundamentals of Machine Learning for Predictive Data Analytics: Algorithms, Worked Examples, and Case Studies. United Kingdom: MIT Press
2. Artificial Intelligence and Intelligent Systems, by N P Padhy, Oxford University Press
3. Lopez de Prado, M. (2018). Advances in Financial Machine Learning. Germany: Wiley
4. Dixon, M. F., Halperin, I., Bilokon, P. A. (2020). Machine Learning in Finance: From Theory to Practice. Germany: Springer International Publishing
5. Mueller, J. P., Massaron, L. (2021). Machine Learning For Dummies. United States: Wiley

Reference Books:

1. Guido, S., Müller, A. C. (2016). Introduction to Machine Learning with Python: A Guide for Data Scientists. United States: O'Reilly Media
2. Mueller, J. P., Massaron, L. (2021). Machine Learning For Dummies. United States: Wiley
3. Cooper, S. (2018). Machine Learning for Beginners: An Introduction for Beginners, Why Machine Learning Matters Today and How Machine Learning Networks, Algorithms, Concepts and Neural Networks Really Work. (n.p.): Steven Cooper

E-Resources:

1. <https://www.kdnuggets.com/2020/03/trends-machine-learning-2020.html>
2. <https://mobidev.biz/blog/future-ai-machine-learning-trends-to-impact-business>
3. <https://venturebeat.com/2020/01/02/top-minds-in-machine-learning-predict-where-ai-is-going-in-2020/>

AECC III– Banking Law and Practice

(For Students Admitted from 2024-25)

Semester: III

Hours/week: 4

Subject

Credit: 4

Code:IBFTA35P

Course Objectives:

1. To understand the basic concepts in banking law & practice
2. To have conceptual clarity about the process of banking

Unit I (12 hours)

Banker and Customer: Origin – Banker – Customer – Relationship between a Banker and Customer – Obligations to Honour Cheque – Banker's Lien – Duty to Maintain the Secrecy of Customer's Account – Right to Claim Incidental Charges – Right to Charge Compound Interest – Deposits – General Precautions for Opening an Account – Various Types of Deposit Account

Unit II (12 hours)

Negotiable Instrument: Definition – Characteristics – Types – Classification - Cheque – Definition – Cheque and Bills of Exchange – Salient Features of a Cheque – Cheque Vs Draft – Material Alteration – Crossing – Endorsement – Marking

Unit III (12 hours)

Paying Banker and Collecting Banker: Precautions before Honouring a Cheque – Circumstances under which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Recovery – Collecting Banker – Banker as Holder for Value – Banker as an Agent – Conversion – Negligence – Duties of a Collecting Banker

Unit IV (12 hours)

RBI and Commercial Banks: Functions – Commercial Bank - Reserve Bank of India – Basel Norms I, II and III - Banking Ombudsman Scheme

Unit V (12 hours)

Electronic Banking: Models of E-Banking – Traditional Banking Vs E-Banking – Advantages of E-Banking – Constraints in E-Banking – RTGS – NEFT – Mobile Banking – Mobile Banking Services – Advantages and Disadvantages – Security

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in banking

CO2: Understand the concepts of negotiable instruments

CO3: Describe the role of paying banker and collecting banker

CO4: Explain the role of various banks

CO5: Share knowledge in modern banking

Text Book:

1. E. Gordon & K. Natarajan, *Banking Theory Law & Practice*, Himalaya Publishing House, New Delhi, 24th Edition, 2017.

Reference Books:

1. P.N. Varshney, *Banking Law & Practice*, Sultan Chand & Sons, New Delhi, 2017.

2. B.S.Raman, *Banking Theory Law & Practice*, United Publishers, Bangalore, 2018.

Journal:

1. International Journal of Banking Risk and Management

E- Resources:

1. <https://lawcorner.in/relationship-between-banker-and-customer/>
 2. <https://sourceessay.com/advantages-and-disadvantages-of-e-banking/>

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	9	3	3	3	3	9	39
CO 5	9	9	3	3	9	9	9	51
Total	45	27	15	15	21	27	27	177

Low – 1

Medium – 3

High – 9

SEC- CUSTOMER RELATIONSHIP MANAGEMENT

(For Students Admitted from 2024 - 25)

Semester: III**Hours/week: 2****Subject****Credit: 2****Code:IBFTS36****Course Objectives:**

1. To understand the concepts of customer relationship management
2. To deal with the customer relationship management in different sector

Unit I**(6 hours)**

Introduction to Customer Relationship Management: Meaning and Definition –Evolution of CRM- Importance – Benefits –Types of CRM-Operational-Analytical-Collaborative-Implementation of CRM Concept – Necessity for Adoption of CRM.

Unit II**(6 hours)**

Role of CRM in Various Stages of Sales Cycle: Customer Life Cycle – Role of CRM in Pre-Purchase Stage – Purchase Stage-Usage Stage-Repurchase Stage-Role of CRM Managers

Unit III**(6 hours)**

A Journey from CRM to e-CRM: Concept of e-CRM– Benefits of e-CRM- Steps in e-CRM – Components of e-CRM--Difference between CRM and e-CRM – Challenges to e-CRM – Success Factors in e-CRM

Unit IV**(6 hours)**

Economics of Building Customer Relationship: Customer Life Time Value – Benefits of Choosing the Right Customer – Benefits of Customer Loyalty - Measuring the Equity in Customer Relationship – Customer Satisfaction- CRM and Customer

Unit V**(6 hours)**

Scope of CRM in Different Sector: CRM in Financial Services – CRM in Hospital– CRM in Telecom – CRM in Insurance – CRM in Airlines – CRM in Hotels.

Course Outcomes:

After completion of this course, student will be able to

CO 1: To understand CRM concepts and the role of CRM in managing customers.

CO 2: To understand customer life cycle, key concepts and various stages of the sales cycle.

CO 3: To understand the use of technology including internet to support corporate CRM strategy.

CO 4: To understand customer behaviour, relationship marketing, customer satisfaction and loyalty

CO 5: To understand CRM in different sector such as Financial Services, Hospital, Telecom and Insurance, Airlines, and Hotels.

Text Book:

1. P.P Singh & N. Jinender Kumar, “*Customer Relationship Management*”, Deep and Deep Publication Pvt Ltd, New Delhi, 1st Edition, 2009.

Reference Books:

1. Jillydye, “*The CRM Hand Book*”, Pearson Education Publication, New Delhi, 10th Edition, 2011.

2. Roger J. Baran, Robert J. Galka, Danielistrent, “*Customer Relationship Management*”, China Scientific Press China, 5th Edition, 2011.

3. Francis Buttle and Stan Maklan, “*Customer Relationship Marketing Concepts & Technologies*”, Fourth Edition, 2019

4. Adrian Payne, “*Hand Book of CRM,*” Heinemann Publications Imprint of Elsevier Linacre House, Jordan Hill, Oxford, 2006

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	3	3	3	33
CO 4	9	3	9	3	9	3	9	45
CO 5	9	9	9	3	9	9	9	57
Total	45	27	27	15	27	21	27	189

Low – 1

Medium – 3

High – 9

Extra Credit – International Marketing

(For Students Admitted from 2024-25)

Semester: III

Subject Code:

IBFTX3/IBHOX3/

IBCOX3/IBPAX3

Hours/week: -

Credit: 2

Course Objectives:

1.To explore all aspects of marketing from global perspective to respond to international opportunities and competitive situations

2.To develop creative international market entry and survival strategy

Unit I

International Marketing: Objectives of International Business – International Orientations: Ethnocentric, Polycentric, Regiocentric, & Geocentric – International Marketing Decision-International Business, Market Selection, Entry & Operating, Marketing Mix, International Organization Decision – Problems in International Marketing - International Marketing vs. Domestic Marketing.

Unit II

Technology Oriented Product: Types of Product Technology-Benefits-Global Opportunities in Competitive Business-Global Index in Marketing-Product Communication Strategy-Globalization vs Localization-Pricing Strategy-Objectives –Factors affecting Pricing-Methods of Pricing-Promotion –Factors influencing Promotion Strategy-Promotion Mix-Export Promotion Organization-Personal Selling.

Unit III

International Channels of Distribution: Channels between Nations – Home Country Production – Indirect Exporting - Marketing Middlemen - Merchants – Agents / Brokers – Cooperative Organizations – Direct Exporting- Type of Foreign Intermediates – Overseas Production – Marketing Environment and Internal Distribution – Factors influencing Channel Selection.

Unit IV

International Trade Financing: Institutional Finance for Export- Pre Shipment for Credit – Post Shipment Finance – Short Term Finance – Medium & Long Term Finance – EXIM Bank – Export Credit Risk Insurance –Export Credit Guarantee Corporation- Quality Control and Pre Shipment Inspection – Foreign Exchange Management Act (FEMA).

Unit V

Export Documentation: Preliminaries- IEC Number – Membership cum Registration – Inquiry and Offer- Confirmation of Order – Export License – Finance – Production / Procurement of Goods – Shipping Space – Packing and Marking – Quality Control and Pre - Shipping Inspection – Excise – Clearance – Custom Formalities – Exchange Control Formalities – Insurance – Shipping the Goods – Negotiation of Documents – Export Incentives – Export Document – Standardised and Aligned Pre – Shipment Documents.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Identify the nuances and challenges of doing business in different cultural environment
- CO 2:** Evaluate and design sustainable pricing strategies
- CO 3:** Apply relevant distribution logistics
- CO 4:** Gain knowledge in terms of international payment
- CO 5:** Understand India's recent export import policies

Text Book:

1. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House, New Delhi, 19th Edition, 2015.

Reference Books:

1. Cateora, *International Marketing*, McGraw Hill India, 18th Edition, 2019.
2. Philip R. Cateora, John Graham, Mary C. Gilly, *International Marketing*, McGraw-Hill

College, 18th Edition, 2019.

3. Christopher L Myers, *International Marketing: Winning in the New Global Economy*, Cognella Academic Publishing, 2021.

Journal:

1. Indian Journal of Marketing Management and Research

E-Resources:

<https://businessjargons.com/international-marketing.html>

<https://www.mediabeacon.com/en/blog/global-marketing-strategy>

<https://www.marketing-schools.org/types-of-marketing/international-marketing/#section-2>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	3	9	9	9	51
CO2	9	9	3	3	9	9	9	51
CO3	9	3	3	3	9	9	9	45
CO4	9	9	3	9	9	9	9	57
CO5	9	3	3	3	3	3	9	33
Total	45	33	15	21	39	39	45	237

Low -1

Medium - 3

High -9

Core IX–Management Accounting

(For Students Admitted from 2024-25)

Semester: IV

Hours/week: 4

Subject Code:

Credit: 4

IBFTC41

Course Objectives:

1. To enable students to acquire sound knowledge in concepts, methods and techniques of management accounting

2. To make the students competent to develop in processing the accounting information to facilitate managerial decision making

Unit I

(12 hours)

Introduction to Management Accounting: Meaning -Scope – Advantages – Limitations – Management Accounting Vs Financial Accounting – Financial Statement Analysis- Comparative Statement – Common Size Statement

Unit II

(12 hours)

Working Capital Management: Meaning of Working Capital-Objectives-Determinants of Working Capital Requirement-Estimation of Working Capital Requirement - Cash Flow Analysis- Meaning – Uses - Limitations - Preparation of Cash Flow Statements

Unit III

(12 hours)

Marginal Costing and Break Even Analysis: Applications of Marginal Costing Techniques for Managerial Decision Making. [Simple problems only]**Standard Costing and Variance Analysis:** Computation of Standard Costing and Variance Analysis- Material, Labour and

Overhead Variances [simple problems only]

Unit IV (12 hours)

Ratio Analysis: Introduction to Ratios- Significance – Utility and Limitations – Analysis for Liquidity, Profitability and Solvency

Unit V (12 hours)

Budget and Budgetary Control:Essentials–Limitations–Classification–Fixed and Flexible Budget –Sales Budget –Production Budget –Cash Budget– Zero Base Budgeting

Course Outcomes:

After completion of this course, student will be able to

CO1:Acquire knowledge in the basic concepts of management accounting

CO2: Measure and monitor cash flows organizations

CO3: Apply marginal costing and break-even analysis for decision making

CO4:Assessbusinessperformanceon the basis of ratios

CO5:Deal with budgets for business planning

Text Book:

1. K.LGupta, *Management Accounting*, Sahitya Bhawan Publications, Agra, 2018.

Reference Books:

1. S.N.Maheswari, *Principles of Management Accounting*, Sultan Chand Ltd, New Delhi 1stEdition, 2018.

2. M.Y.Khan, P.K.Khan, *Principles of Management Accounting*, McGraw Hill Education, 7thEdition, New Delhi, 2017.

Note: The questions should be asked in the ratio of 70%problem and 30%theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	1	3	23
CO2	9	1	9	3	3	1	3	29
CO3	9	1	9	9	3	1	3	35
CO4	9	1	9	9	9	1	3	41
CO5	9	1	9	3	3	1	3	29
Total	45	5	39	27	21	5	15	157
	Low-1		Medium- 3			High- 9		

Core X – Block Chain Management

(For Students Admitted from 2024-25)

Semester: IV

Subject

Code:IBFTC42

Course Objectives:

Hours/week: 5

Credit: 4

1. To give an overview on block chain technology
2. To gain knowledge on Bit coin and network structure
3. Familiarize with crypto currencies.
4. To learn the technical challenges in Block chain technology.
5. To develop & integrate ideas from various domains and implement the technology in different perspectives

Unit I (15 hours)

Overview of Block Chain: A Payment System- Two types of Software Architecture- Advantages of Distributed Systems- Disadvantages of Distributed Systems- Mixing Centralized and Distributed Systems- Purpose of Block chain- Layers of Block chain- Block chain Uses and Use Cases- Laying the Block chain Foundation- Cryptography- The Structure of Block chains- Block chain Applications- The Block chain Life Cycle-Block chains in Use.

Unit II (15 hours)

Overview of Bitcoins : History of Money- Dawn of Bitcoin- Bitcoin Definition- Working with Bitcoins- The Bitcoin Block chain- Block Structure- Merkle Tree- The Genesis Block- The Bitcoin Network- Network Discovery for a New Node- Bitcoin Transactions- Consensus and Block Mining- Block Propagation- Bitcoin Scripts- Bitcoin Wallets.

Unit III (15 hours)

Block Chain 1.0, 2.0 and 3.0: Block chain 1.0: Currency- How a Crypto currency Works- Block chain 1.0 in Practical Use- Block chain 2.0: Contracts- Financial Services- Crowd funding- Bitcoin Prediction Markets- Smart Property- Smart Contracts- Block chain 2.0 Protocol Projects- Ethereum: Turing Complete Virtual Machine- Automatic Markets and Trade nets- The Block chain as a Path to Artificial Intelligence- Block chain 3.0: Applications - Beyond Currency, Economics, and Markets- Block chain Science: Grid coin, Folding coin.

Unit IV (15 hours)

Impacts of Block Chain: Block chain Learning: Bitcoin MOOCs and Smart Contract Literacy- Learn coin- Currency, Token, Tokenizing- Community coin- Campus coin- Currency Multiplicity-Demurrage Currencies- Technical Challenges- Business Model Challenges- Scandals and Public Perception- Government Regulation- Privacy Challenges for Personal Records- Block chain Genomics- Block chain Health.

Unit V (15 hours)

The Real Business Block chain : Block chain Inspired Solution- Business Currencies with Block chain Inspired Solution- Block chain complete solution- Seeking Value Consorting with the Enemy- Game on for Tokenization- Embracing Consensus through Decentralization- Market Access and Participation- Enhanced Block chain Solutions-Unleashing the Power of Smart Things- The Block chain Organization- The Block chain Society.

Course Outcomes:

After completion of this course, student will be able to

CO1: Learn the basic concepts of distributed systems and structure of Block chain

CO2: Gain insights on Bitcoin and understand the mechanics of Bitcoin transactions

CO3: Know the importance of various crypto currencies

CO4: Understand Block chain Learning and its application for various Business Models

CO5: Analyze the Block chain Solutions and understand the idea of Block chain Society

Text Books:

1. Block chain Basics: A Non-Technical Introduction in 25 Steps, Daniel Drescher,

Apress Publishers,2017

2. Dhameja, G., Singhal, B., Panda, P. S. (2018). Beginning Blockchain: A Beginner's Guide to Building Blockchain Solutions. Germany: Apress
3. Swan, M. (2015). Blockchain: Blueprint for a New Economy. United States: O'Reilly Media
4. Uzureau, C., Furlonger, D. (n.d.). The Real Business of Blockchain: How Leaders Can Create Value in a New Digital Age. United States: Harvard Business Review Press

Reference Books:

1. Daniel Drescher, "Block Chain Basics", Apress; 1st edition, 2017
- 2/Anshul Kaushik, "Block Chain and Crypto Currencies", Khanna Publishing House, Delhi
- 3.Imran Bashir, "Mastering Block Chain: Distributed Ledger Technology, Decentralization and Smart Contracts Explained", Packt Publishing, first edition – 2012

E-Resources:

1. <https://www.blockchain.com/learning-portal/bitcoin-faq>
2. <https://www.bitdegree.org/crypto/tutorials/blockchain-explained>
3. <https://link.springer.com/article/10.1007/s00287-020-01246-7>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	1	3	3	3	3	3	25
CO2	9	1	1	3	3	3	3	23
CO3	9	3	3	3	9	9	9	45
CO4	9	1	9	3	9	9	9	49
CO5	9	3	9	3	9	9	9	51
Total	45	9	25	15	33	33	33	193

Low-1

Medium-3

High-9

Core XI – Corporate Accounting (For Students Admitted from 2024 - 25)

Semester: IV

Subject Code:

IBFTC43

Course Objectives:

- 1.To understand the fundamental concepts of joint stock companies
- 2.To deal with the accounts of joint stock companies

Unit I

(15 hours)

Introduction: Accounting Procedure for Issue of Shares at Par, at Discount and at Premium– Calls in Advance – Calls in Arrear – Forfeiture – Reissue of Shares – Redemption of Preference Shares. – Recording of transactions relating to issue of shares using computers

Unit II

(15 hours)

Debentures: Issue of Debentures – Redemption of Debentures – Methods – Lottery Method- Sinking Fund Method – Purchase of Own Debentures – Purchase of Own Debentures as

Investment – Cancellation of Own Debentures

Unit III (15 hours)

Profit Prior to / after Incorporation: Final Accounts- Valuation of Shares and Goodwill

Unit IV (15 hours)

Reconstruction: Amalgamation – Absorption — Internal Reconstruction and Capital Reduction of Joint Stock Companies.

Unit V (15 hours)

Liquidation: Statement of Affairs – Deficiency / Surplus Accounts – Liquidator's Final Statement of Accounts

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire basic knowledge in shares issue and its accounting treatment

CO2: Explain account concepts in issue of debentures

CO3: Prepare final accounts and value, goodwill and shares

CO4: Deal with the accounting treatments for reconstruction of joint stock companies

CO5: Prepare accounts for liquidation

Text Book:

1. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 18th Edition, 2019.

Reference Books:

1.R.L. Gupta & M. Radhaswamy, *Corporate accounting Vol-I*, Sulthan Chand and Co.Pvt,Ltd, New Delhi, 14th Revised Edition, 2021.

2. T. S. Reddy & A. Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2021.

Note: The questions should be asked in the ratio of 70%problem and 30%theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	1	1	3	3	3	21
CO 2	9	1	3	3	3	1	3	23
CO 3	9	1	9	3	3	1	3	29
CO 4	9	3	9	3	9	1	3	37
CO 5	9	3	9	3	9	1	3	37
Total	45	9	31	13	27	7	15	147

Low – 1

Medium – 3

High – 9

Core XII– Financial Derivatives

(For Students Admitted from 2024-25)

Semester: IV

Subject Code:IBFTC44

Course Objectives:

Hours/week: 5

Credit: 3

- 1.To understand the fintech ethical and social responsibilities
- 2.To tackle the current corporate governance issues in the techno era

Unit I (15 hours)

Basics of Derivatives & Understanding Index: Basics of Derivatives - Evolution - Indian Derivatives Market - Market participants – Types - Significance - Various risk faced by the participants - Introduction to Index - Significance - Types – Attributes - Index management - Major Indices in India, - Applications of Index.

Unit II (15 hours)

Introduction to Forwards, Futures & Options : Payoff Charts - Futures pricing - Cash and carry / Non-arbitrage model - Expectancy model of futures pricing - Concept of convergence of cash and futures prices - Basic differences in Commodity - Equity and Index Futures - Uses of futures - Role of different players - Use of futures contract as an effective instrument for managing risk, Strategies for hedging, speculation and arbitrage.

Unit III (15 hours)

Option Trading Strategies & Systems: Option spreads - Payoff charts - Straddle - Strangle - Covered Call - Protective Put Collar - Butterfly spread. Trading Systems, Corporate hierarchy, Order types and conditions, Selection criteria of Stock for trading and Index for trading - Adjustments for Corporate Actions - Position Limits - Daily newspapers to track

Unit IV (15 hours)

Clearing and Settlement system & Legal and Regulatory Environment: Clearing Members - Role and Eligibility norms - Mechanism and computation of open positions - Settlement of stock and index - margining and mark to market under SPAN, Risk Management features and position limits. - Rules and regulations - Recommendations of the L.C Gupta Committee, Recommendations of the J R Verma Committee.

Unit V (15 hours)

Taxation & Sales Practices and Investors Protection Services: Accounting of contracts, Taxation of securities. Risk profile - Importance of Sales process, Importance of KYC, Documents to trade in Derivatives contract, Best practices in Derivatives sales, Investors Grievance Mechanism.

Unit VI (1 hour)

Contemporary Issues: Webinars – Quiz - Online Assignments

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand business ethics

CO2: Outline Fintech ethics and its principles

CO3: Explicate computer ethics and business values

CO4: Execute and justify corporate governance

CO5: Discuss governance and ethics in practice

Text Books:

- 1.NISM (2019), NISM Series VIIIA Equity Derivative Module, Delhi: Taxman
- 2.NCFM – Derivatives Market – Dealers Module, by NSE Academy, Mumbai
3. Robert Baker (2010), “The Trade Lifecycle: Behind the Scenes of the Trading Process. New Delhi, Wiley In

Reference Books:

1. Franklin R. Edwards (1992) Cindy W.Ma. Futures & Options. Bangalore: McGraw Hill
2. Jagadish R. Raiyani (2011).Financial Derivatives in India, Chennai: New Century Publication
3. Bhushan Vijay Kumar Jadhav (2018), Option Trading Strategies: Independently Published

E–Resources:

MOOC, SWAYAM, NPTEL, Websites etc.

AECC IV-Fin Tech Ethics and Corporate Governance

(For Students Admitted from 2024-25)

Semester: IV

Hours/week: 5

Subject Code:IBFTA45

Credit: 4

Course Objectives:

- 1.To understand the fintech ethical and social responsibilities
- 2.To tackle the current corporate governance issues in the techno era

Unit I

(15 hours)

Introduction to Business Ethics: Introduction– Modern Thoughts on Ethics– Moral Values–Professional Commitment– Ethical Standards –Need for ethical Values.

Unit II

(15 hours)

Fin Tech Ethics- Meaning – Need – Importance– Principles of Fin Tech Ethics : Trust -Accountability-Proximity-Cultural Lag – Privacy–Cyber Security–Artificial Intelligence

Unit III

(15 hours)

Computer Ethics and Business Values: Introduction – Objectives – Software Piracy –Growing Problem – Basic Guidelines – Special Implications of Artificial Intelligence –Fears of the public. Prospects of Business Values – Concerns – Requisite Business Values –Action Needs.

Unit IV

(15 hours)

Corporate Governance: Introduction – Meaning – Objectives – The context – Socio –Economic Character of Corporate Governance–Core Values–Business Purpose–Structural Aspects – Organizational Aspects.

Unit V

(15 hours)

Governance and Ethics in Practice: Introduction – Objectives – International Business Ethical Practices – Ethical Perceptions –Ethics in Government – Public Sector – Private Sector–Ethical Codes–Conflict of Interest and Peer Pressure Accountability and Responsibility– Concern for Value – Continuous Improvement.

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand business ethics

CO2: Outline Fintech ethics and its principles

CO3: Explicate computer ethics and business values

CO4: Execute and justify corporate governance

CO5: Discuss governance and ethics in practice

Text Book:

1. Sanjay Phadke, *Fintech Future: The Digital DNA of Finance*, SAGE Publications India Pvt Ltd; 1stEdition, 2020.

Reference Books:

- 1.Chandra Kumar Roy & Prabhat Kumar Roy, *Business Ethics*, Vikas Publishing House, New Delhi, 2014.
- 2.KarthikSwaminathan *3F:Future Fintech Framework* ,Notion Press,2021
- 3.Bishop, D. L., Lee, D., Ferrel, O. C., Fraedrich, J., & Ferrell, L. *Business Ethics: Ethical Decision Making and Cases, AnAsiaEdition*,1st Edition. Cengage Learning Asia, 2019.

E–Resources:

- 1.<https://corporatefinanceinstitute.com/resources/knowledge/other/corporate-governance/>
- 2.<https://www.proschoolonline.com/blog/corporate-governance-india#:~:text=Corporate%20Governance%20in%20India%20is,employees%2C%20government%20and%20industry%20bodies.>
- 3.<https://www.fintechweekly.com/magazine/articles/what-about-the-ethics-of-fintech#:~:text=Ethical%20considerations%20for%20FinTech,-First%2C%20many%20online&text=Customers%20should%20be%20able%20to,vis%2D%C3%A0%2Dvis%20customers.>

Course Outcomes	Programme Outcomes							
	CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	3	3	9	3	1	3	31
CO2	9	3	1	9	3	3	3	31
CO3	9	3	3	9	9	9	3	45
CO4	9	3	3	9	9	1	3	37
CO5	9	3	3	9	9	3	3	39
Total	45	15	13	45	33	17	15	183

Low–1

Medium– 3

High– 9

SEC - International Financial Reporting and Standards

(For Students Admitted from 2024 - 25)

Semester: IV**Hours/week: 2****Subject****Credit: 2****Code:IBFTS46****Course Objectives:**

- 1.To help students learn the methods of preparing and interpreting the information in financial statements under International Financial Reporting Standards
- 2.To describe the process in International Financial Reporting Standards (*IFRS*) and currently available standards

Unit I**(6 hours)**

Meaning of IFRS: Introduction - Interpretations by International Financial Reporting Interpretation Committee (IFRIC) -Relevance of IFRS to India - Merits - Limitations of IFRS - Process of setting IFRS - Practical Challenges in Implementing IFRS.

Unit II (6 hours)

Framework: Introduction to International Accounting Standards Board (IASB) - Structure of the IASB/ IFRS - Extent Standards of the IASB - Generally Accepted Accounting Principles (GAAP) – IFRS Vs GAAP - Understanding of US GAAP and Indian GAAP

Unit III (6 hours)

Uses: The use of IFRS around the world - Importance - Applications of IFRS and US GAAP and Indian GAAP- The IASB Roadmap - The Annual IASB Bound Volume and its uses.

Unit IV (6 hours)

Corporate Financial Reporting: Presentation of Financial Statements -Presentation of Profit - Preparation of Final Accounts as per IFRS

Unit V (6 hours)

Accounting Standards: AS 1 -IFRS 15/ Ind AS 115 - Revenue from contracts - with customers- IAS 8, Accounting policies - Convergence to IFRS in India through Ind AS - Difference between IFRS and Ind AS.

After completion of the course, the student will be able to

CO1: Explain the concept of International Financial Reporting Standards (IFRS)

CO2: Categorise various standards of financial reporting

CO3: Distinguish various accounting standards across the world

CO4: Assess corporate financial reports as per IFRS

CO5: Discuss the relevance of IFRS with Indian accounting standards

Text Book:

1. B D Chatterjee, *Guide to International Financial Reporting Standards*, BloomsburyProfessional India. 2021.

Reference Books:

1. Venkatesha.R, Pradeepa, Rajaram H G , *International Financial Reporting Standard(IFRS)*, Walnut Publications, 2021.

2. Jagadeesh R Raiyani, *International Financial Reporting Standards (IFRS) and Indian Accounting Practices*, Ingram short title; 1st Edition, 2012.

E – Resources:

1. <https://www.cfainstitute.org/en/advocacy/issues/international-finance-reporting-stds#sort=%40pubbrowsedate%20descending>

2. <https://www.ifrs.org/>

3. <https://www.international-standards.org/>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO								

CO1	9	1	3	9	3	1	3	29
CO2	9	3	3	3	3	1	3	25
CO3	9	1	3	3	3	1	3	23
CO4	9	1	9	3	3	1	3	29
CO5	9	1	9	9	3	1	3	35
Total	45	7	27	27	15	5	15	141

Low – 1

Medium – 3

High – 9

Extra Credit – Corporate Law
(For Students Admitted from 2024-25)

Semester: IV**Hours/week: -****Subject****Credit: 2****Code:IBFTX4IBPAX4****Course Objectives:**

1. To be acquainted with the legal norms regulating the companies and their legal structure
2. To enable students understand the impact of corporate law in the functioning of corporate

Unit I

Company: Definition of Company – Characteristics of Company – Company Distinguished from Partnership – Incorporation of a Company – Documents Required for Registration – Certificate of Incorporation – Certificate of Commencement of Business – Specialties of Companies Act 2013

Unit II

Kinds of Companies: Classification on the basis of Number of Members – Classification on the basis of Control – Classification on the basis of Ownership

Unit III

Memorandum of Association: Meaning – Purpose – Printing, Signing, and Form of Memorandum – Contents of Memorandum – Alteration of Memorandum – Doctrine of Ultra Vires

Unit IV

Articles of Association: Meaning – Contents of Articles – Form of Articles – Table A – Alteration of Articles – Articles and Memorandum – Distinction – Prospectus – Contents of Prospectus – Misleading Prospectus – Statement in Lieu of Prospectus

Unit V

Winding Up: Meaning – Definition – Distinction between Insolvency and Winding Up – Modes of Winding Up – Winding Up by The Court – Compulsory Winding Up – Voluntary Winding Up – Winding Up Subject to the Supervision of the Court

Course outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic aspects of

company

CO2: To understand different types of companies

CO3: Explain memorandum of association and its impact

CO4: Distinguish between memorandum of association and articles of association

CO5: Prepare the accounts for a winding up company

Text Book:

1. N.D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons, New Delhi, 2020.

Reference Books:

1. Ratan Nolakha, *Company Law and Practice*, Vikas Publishing House, New Delhi, 2015.

2. Dr. S. M. Shukla, *Company Law*, Kitab Mahal Publisher, 2019

E – Resources:

1. <https://www.iedunote.com/memorandum-of-association>

2. https://www.tutorialspoint.com/business_law/business_law_winding_up_company.htm

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	1	3	3	3	3	23
CO 2	9	1	3	3	3	3	3	25
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	9	9	3	39
CO 5	9	3	3	3	9	9	9	45
Total	45	11	13	15	27	27	21	159

Low – 1

Medium – 3

High – 9

Core XIII – Income Tax Theory, Law and Practices–I

(For Students Admitted from 2024 -25)

Semester: V

Subject Code:

IBFTC51/

IBCOC52/IBCCC51/

IBPAC51

Course Objectives:

1. To enable the students to understand the basic concepts and terms related to Income Tax
2. To enable the students to compute income under various heads namely income from salaries, house property, business/profession, capital gains and from other sources

Hours/week: 5

Credit: 5

Unit I

(15 hours)

Introduction to Income Tax: Income Tax Act 1961 – Definition – Agricultural Income – Previous Year – Assessee – Assessment Year – Person – Tax Liability – Resident – Not Ordinarily Resident – Non-Resident – Income Exempted From Tax

Unit II

(15 hours)

Income from Salaries: Meaning – Different Forms of Salary – Allowances – Perquisites – Deduction Under Section 16

Unit III (15 hours)**Income from House Property:** Computation of Income from House Property.**Unit IV (15 hours)****Income from Business or Profession:** Computation of Profits and Gains from Business or Profession**Unit V (15 hours)****Capital Gain and Other Sources:** Computation of Capital Gains-Computation of Income from Other Sources**Course Outcomes:**

After completion of this course, student will be able to

CO1: Acquire basic knowledge in Income tax**CO2:** Explain assessment of income from salary**CO3:** Describe the assignment of income from house property**CO4:** Deal with the assessment of income from business or profession**CO5:** Compute capital gain and income from other sources**Text Book:**1. Mehrotra H.C. & Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2021**Reference Books:**1. Dr. Vinod K. Singhanian, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, Relevant Assessment Year Edition, 20212. Lal.B.B and Vashisht. N, *Direct Taxes Practices & Planning*, Pearson Publications, Relevant Assessment Year Edition, New Delhi, 20213. Dr. Bhushan and Sharma.K, *Income Tax*, Kalyan Publishers, Relevant Assessment Year Edition, New Delhi, 2021.**Note:** The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	3	3	25
CO2	9	1	3	3	3	9	3	31
CO3	9	1	3	3	3	3	3	25
CO4	9	1	3	1	3	3	3	23
CO5	9	1	3	1	3	3	3	23
Total	45	5	15	11	15	21	15	127

Low-1

Medium- 3

High- 9

Core XIV- Cost Accounting

(For Students Admitted from 2024-25)

Semester: V**Hours/week: 5****Subject****Credit: 4****Code:IBFTC52****Course Objectives:**

- 1.To understand the basic concepts of costing
- 2.To solve problems relevant to cost accounting systems using costing techniques in business

Unit I (15 hours)

Introduction to Cost Accounting: Meaning – Objectives – Advantages – Limitations – Cost Accounting Vs. Financial Accounting – Analysis And Classification of Cost – Preparation of Cost Sheet

Unit II (15 hours)

Material: Material Control – Meaning – Objectives – Techniques of Material Control – Purchase Control – Stores Control – Methods Of Valuing Material Issues – FIFO – LIFO – Simple and Weighted Average Cost Method

Unit III (15 hours)

Labour: Labour Turnover – Labour Cost – Idle Time – Meaning – Causes – Treatment – Over Time – Meaning – Causes – Treatment – Systems of Wage Payment – Time Wage System – Piece Rate System – Premium and Bonus Plan

Unit IV (15 hours)

Overhead: Meaning – Classification of Overhead Cost – Allocation and Apportionment of Overhead Expenses – Bases of Apportionment – Method of Re-Apportionment – Absorption of Overhead

Unit V (15 hours)

Contract and Process Costing: Contract Costing Features – Recording of Cost of Contract – Work Certified – Work Uncertified – Recording of Value and Profit on Contract – Escalation Clause – Process Costing: Features of Process Costing – Normal Process Loss – Abnormal Process Loss and Abnormal Gain

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic concepts of Cost Accounting

CO2: Explain the material and purchase control with its techniques and methods

CO3: Compute labour cost and turnover, idle time, over time with price rate system and premium & bonus plan

CO4: Deal with allocation and absorption of overheads

CO5: Prepare contract and process accounts

Text Book:

1. S.P.Jain & K.L.Narang, *Cost Accounting*, Kalyani Publishers, New Delhi, 25th Edition, 2020.

Reference Books:

1. M.N.Arora, *Cost Accounting*, Vikas Publishing House, New Delhi, 2018.
2. Prof. M.L. Agarwa l & Dr. K.L.Gupta, *Cost Accounting*, Sahitya Bhawan Publications, 1st January, 2021

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Journal:

1. Journal of Commerce and Accounting Research.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	9	3	3	3	3	33
CO4	9	3	3	3	3	9	3	33
CO5	9	9	9	3	3	9	9	51
Total	45	21	27	15	15	27	21	171

Low-1
Medium- 3
High- 9

Core XV– Analytics for Finance

(For Students Admitted from 2024-25)

Semester: V**Hours/week: 4****Subject Code:****Credit: 3****IBFTC53****Course Objectives:**

1. To gain understanding on the need and significance of Financial Analytics for various business requirements.
2. To understand the Basic concepts of R
3. To gain financial analytics knowledge using python
4. To identify, formulate, and implement a Fintech project using R
5. To prepare the project using Python.

Unit I**(12 hours)****Financial Analytics**

Introduction: Meaning-Importance of Financial Analytics Uses-Features-Documents used in Financial Analytics: Balance Sheet, Income Statement, Cash flow statement-Elements of Financial Health: Liquidity, Leverage, Profitability. Analysts: Role and Responsibilities Information and Knowledge-Methodology-Data-Required Competencies for the Analyst-Hypothesis Driven Methods-Data Mining with Target Variables-Explorative Methods-Business requirements.

Unit II**(12 hours)****Financial Analytics with R:**

What is R and its application - Language features: functions, Assignment, Arguments and types. Financial Statistics: Concept and mathematical expectation - Probability - Mean; SD and Variance - Skewness and Kurtosis - Covariance and correlation - Capital Asset Pricing model. Financial Securities: Bond and Stock investments - Housing and Euro crisis - Securities Datasets and Visualization - Plotting multiple series. Time Series and Sharpe ratio: Examining and Stationary - Auto Regressive and integrated moving average Processes. Time periods and Annualizing - Ranking investment candidates - Sharpe Ratio for Income Statement growth.

Unit III**(12 hours)**

Financial Analytics with Python

Numbers in Python: Using type with different and creating an imaginary number - using numbers: using math operations and number formats. Python ingredients: Variables, names and objects - Numbers: Integers - Precedence - Bases - type. Conversion, Strings: Create coin Quotes- Reading Crossovers- Pairs trading- Financial Plots- Financial Data- Regression Analysis. Supervised Learning: Linear Regression- Ordinary Least Squares- Regularized Regression- Logistic Regression- K-Nearest Neighbors- Linear Discriminant Analysis- Classification and Regression Trees- Unsupervised Learning: Dimensionality Reduction- Clustering Techniques- k-means Clustering.

Unit IV**(12 hours)****Financial Analytics Applications using R:**

Gauging the market Sentiment: Mark or Regime Switching model - Bayesian reasoning - Beta distribution. Stimulating Trading Strategies: Foreign exchange markets - Chart analytics - Initialization and finalization - Bayesian Reasoning within Positions. Prediction using fundamentals and binomial model for options: Best income statement Portfolio - obtaining Price Statistics - combining the income statement with Price statistics - Prediction using classification trees and Recursive Partitioning. Applying Computational finance - risk Neutral Pricing and No Arbitrage - High Risk - Free Rate Environment.

Unit V**(12 hours)****Financial Analytics and Development using Python**

Excel Integration- Basic Spreadsheet Interaction- Scripting Excel with Python- Object Orientation and Graphical User Interfaces- Object Orientation- Basics of Python Classes- Simple Short Rate Class- Cash Flow Series Class- Graphical User Interfaces- Short Rate Class with GUI- Updating of Values- Cash Flow Series Class with GUI- Web Integration- Web Basics- Web Plotting- Static Plots- Interactive Plots- Real-Time Plots- Rapid Web Applications- Web Services.

Unit VI**Contemporary Issues: Webinars – Quiz - Online Assignments****Course Outcomes:**

After completion of this course, student will be able to

CO1: Describe, define and apply the major components of the Financial Analytics and its importance in Fintech

CO2: Describe, define and apply the major components of the Financial Analytics and its importance in Fintech

CO3: Learn and apply the financial analytics process in Python

CO4: Learn and implement the applications of Financial Analytics using R

CO5: Apply python concepts and practices to advanced financial analytics

Text Book:

1. Financial Analytics with R _ Mark J. Bennets, Cambridge University Press
2. Introducing Python - OREILLY modern computing in simple packages - BILL LUBANOVIC - Shroff Publishers & Distributors Pvt. Ltd, Sep, 2015 , Mumbai
3. Beginning Python - Peter Norton Ctl, - WILEY - 2005 , New Delhi
4. Mac Namee, B., D'Arcy, A., Kelleher, J. D. (2015). Fundamentals of Machine Learning for Predictive Data Analytics: Algorithms, Worked Examples, and Case Studies. United Kingdom:

MIT Press

5. Lopez de Prado, M. (2018). *Advances in Financial Machine Learning*. Germany: Wiley

6. Dixon, M. F., Halperin, I., Bilokon, P. A. (2020). *Machine Learning in Finance: From Theory to Practice*. Germany: Springer International Publishing

Reference Books:

1. *Fundamentals of Business Analytics* -R N Prasad,. Seema Achavya,Wiley India PVT Ltd, New Delhi, P.No: 87-100, P.No:115-125 3Prof. M.L. Agarwa l& Dr. K.L.Gupta, *Cost Accounting*, Sahitya Bhawan Publications, 1stJanuary,2021

2. Naik, K. (2019). *Hands-On Python for Finance: A Practical Guide to Implementing Financial Analysis Strategies Using Python*. United Kingdom: Packt Publishing

3. Molin, S. (2019). *Hands-On Data Analysis with Pandas: Efficiently Perform Data Collection, Wrangling, Analysis, and Visualization Using Python*. United Kingdom: Packt Publishing

Note: Question paper shall cover 100% theory.

E-Resources:

5. <https://towardsdatascience.com/python-for-finance-the-complete-beginners-guide-764276d74cef>

6. <https://pythonforfinance.net/>

7. <https://github.com/yhilpisch/py4fi>

8. <https://github.com/wilsonfreitas/awesome-quant>

9. <https://www.incworx.com/blog/sql-server-2020>

Core XVI - Big Data Analytics

(For Students Admitted from 2024-25)

Semester: V

Hours/week: 4

Subject Code:

Credit: 3

IBFTC54

Course Objectives:

1. To understand the Big Data Platform and its Use cases and Map Reduce Jobs
2. To provide an overview of Apache Hadoop, HDFS Concepts and Interfacing with HDFS and apply analytics on Structured, Unstructured Data

Unit I

(12 hours)

Introduction to Big Data: Introduction-Understanding Big data-Capturing Big data-Volume-velocity-variety-veracity-Benefiting Big Data- Management of big data- Organizing big data- Technology challenges.

Unit II

(12 hours)

Big data Sources and Architecture: Big data sources-People to people communication-m2m-Big data applications- Examining big data types- Structured data – Unstructured data- Semi structured data-Integrating data type into big data environment-Big data Architecture.

Unit III

(12 hours)

HADOOP: Big Data – Apache Hadoop &Hadoop EcoSystem – Moving Data in and out of Hadoop – Understanding inputs and outputs of Map Reduce - Data Serialization- Hadoop Architecture, Hadoop Storage. Hadoop Map Reduce paradigm, Map and Reduce tasks, Job, Task trackers: HDFS- Hive Architecture and Installation, Comparison with Traditional Database, Hive QL - Querying Data - Sorting and Aggregating, Map Reduce Scripts, Joins &Sub queries,

HBase.

Unit IV (12 hours)

Analytics and Big Data: Basic analytics-Advanced analytics-Operationalized analytics-Monetizing analytics-Modifying business intelligence products to handle big data- Big data analytics solution-Understanding text analytics-Tools for Big data.

Unit V (12 hours)

Data Visualization and R: Introduction-Excellence in visualization- Types of chart-Business Intelligence: Tools-Skills applications – Health care- Education-retail- E- Governance- Working with R- Import a dataset in R Plotting a histogram-Big data mining.

Course Outcomes:

After successful completion of this course, student will be able to

CO1: Describe Data sources, generations, data formats, Data Evolution, Data from various domains

CO2: Determine Big Data Characteristics, Frameworks, components and Limitation of traditional approaches and map Big Vs. to Data Domains

CO3: Analyse various domains of Data Characteristics, Platform, Programming Model and Design Data Analytic ecosystem, and data processing framework

CO4: Evaluate the Concepts of Data Analytics Phases and Techniques

CO5: Formulate Data Analytics Techniques practically using R environment

Text Books:

1. Anil Maheshwari, *Data Analytics Made Accessible*, Kindle Edition, 2017.
2. Judith Hurwitz, Alan Nugent, Dr. Fern Halper, Marcia Kaufman, *Big Data for Dummies*, Wiley India Private Limited, 2014.

Reference Books:

1. Boris Lublinsky, Kevin T. Smith, Alexey Yakubovich, *Professional Hadoop Solutions*, Wiley India Private Limited, 2013.
2. Chris Eaton, Dirk Deroos, *Understanding Big data*, McGraw Hill, 2012.
3. Tom White, *HADOOP: The definitive Guide*, O Reilly, 2012.
4. Tom Plunkett, Brian Macdonald, *Oracle Big Data Handbook*, Oracle Press, 2014.
5. JyLiebowitz, *Big Data and Business analytics*, CRC Press, 2013.
6. VigneshPrajapati, *Big Data Analytics with R and Hadoop*, Packet Publishing, 2013.

E-Resources:

1. https://onlinecourses.nptel.ac.in/noc20_cs92/preview
2. <https://nptel.ac.in/courses/110/106/110106072/>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	9	9	9	9	1	9	55
CO2	9	9	9	9	9	1	9	55
CO3	9	9	9	9	9	1	9	55
CO4	9	9	9	9	9	1	9	55

CO5	9	9	9	9	9	1	9	55
Total	45	45	45	45	45	5	45	275

Low-1

Medium-3

High-9

DSE I- Fin Tech Start-ups and Innovations

(For Students Admitted from 2024-25)

Semester: V**Hours/week: 4****Subject****Credit: 4****Code:IBFTE5A****Course Objectives:**

1. To introduce concepts and theories related to financial start up and innovation
2. To facilitate the application of financial statement analysis techniques and tools

Unit I**(12 hours)**

The Theory of Innovation- Introduction-A vibrant Fintech ecosystem - Personalization is king-the theory of innovation-My Robo-Advisor is an iPod-What incumbent should consider when thinking about Fintech innovation.

Unit II**(12 hours)**

Robo-Advisors-Introduction-Robo-Advisor-Automated digital business for underserved markets – Passive investment management with ETFs-Algorithms of automated portfolio rebalancing-Personalized decision-making, individual goals, and behavior- Single-minded businesses-Principles of tax-loss harvesting.

Unit III**(12 hours)**

The Transformation of the Supply-side-Introduction-The investment management supply-demand chain-how intermediaries make money- Issuers of direct claims-The institutionalization of the private banking relationship-The digital financial advisor-Asset management is being disinter mediated -ETF providers and the Pyrrhic victory-Vertically integrated solutions challenge traditional platforms.

Unit IV**(12 hours)**

Social and Technology Mega Trends shape a new family of taxable investors-

Introduction-Generational shift, about transparency, simplicity, and trust, the cognitive era-The Industry's Dilemma and the Future of Digital Advice-wealth management firms-Asset management firms-Robo platforms, Digital advisors, Robo advisors.

Unit V**(12 hours)**

The Principles of Goal-Based Investing-Introduction-Foundations of Goal-Based Investing-

About personal needs, goals, and risks-Goal based investing process-Personal values-Goal elicitation- Goal priority- Time horizons-Risk tolerance-Reporting goal-centric performance.

Course Outcomes:

After successful completion of this course, student will be able to

CO1: Apply the concept of FinTech innovation and Startup

CO2: Explain the main financial technology (FinTech) innovations, their dark and light sides as well as the possible expected evolutions

CO3: Analyze the challenges of regulators and understand which innovative regulatory

approaches are needed in response to FinTech developments

CO4: Illustrate the critical technology strategies and foundational technologies in FinTech

CO5: Evaluate the dynamics of Fintech and how it is transforming the world of finance

TextBook:

1. Paolo Sironi, *FinTech Innovation-From Robo-Advisors to Goal Based Investing and Gamification*, John Wiley & Sons Publisher, 2016.

Reference Books:

1. Bernardo Nicoletti, *The Future of FinTech- Integrating Finance and Technology in Financial Services*, Kindle Edition, 2017.
2. VivekSethi, *Fintech &Regtech-Your Definitive Guide on The Convergence Of Finance, Technology, And Regulation*, Kindle Edition, 2019.

E-Resources:

1. <https://www.digimat.in/nptel/courses/video/110106141/L31.html>
2. <https://nptel.ac.in/courses/110/105/110105121/>

Course Outcome s	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	1	9	9	3	43
CO2	9	3	9	3	9	9	9	51
CO3	3	9	1	1	3	1	9	27
CO4	9	3	9	1	9	9	3	43
CO5	9	1	9	3	9	9	3	43
Total	45	25	31	9	39	37	27	207

Low-1 Medium-3 High – 9

DSE I - Commercial Law

(For Students Admitted from 2024 - 25)

Semester: V

Hours/week: 4

Subject Code:

Credit: 4

IBFTE5B/

IBCOE5A/IBPAE5C

Course Objectives:

- 1.To enable the students acquire knowledge in basic principles and concepts of commercial law
- 2.To acquire knowledge and skills to understand its impact in real time life and business situations

Unit I

(12 hours)

Indian Contract Act 1872: Principles – Definition – Essentials of Contract – Offer and Acceptance – Communication of Offer and Acceptance – Revocation – Consideration –

Definition – Essentials of Consideration

Unit II (12 hours)

Contractual Capacity: Introduction on Competency to Contract – Who are Competent to Contract – Persons not Competent to Contract - Minor – Laws relating to Minor – Minor Agreement – Persons of Unsound Mind – Persons disqualified by Law - Free Consent – Coercion – Duress – Unue Influence – Misrepresentation – Fraud – Uberrimae Fidei Contracts – Rescission – Misrepresentation – Mistakes

Unit III (12 hours)

Void Agreement: Void Contract – Uncertain Agreement – Wagering Agreement – Exception – Impossible Events – Reciprocal Promises – Contingent Contract – Collateral Event – Rules Regarding Contingent Contract. – Remedies for Breach of Contract

Unit IV (12 hours)

Contract of Bailment and Pledge: Sale Vs Bailment – Kinds – Bailor & Bailee – Duties and Rights – Lien – Particular – General – Finder of Goods – Duties of Finder – Finder of Lost Goods – Pledge Vs Lien – Pledge Vs Mortgage – Pledge by Non Owners

Unit V (12 hours)

Contract of Agency: Rule – Agent Vs Servant – Appointment of Agent – Essentials – Creation – Ratification – Kinds of Agents – Duties – Rights – Authority – Liability – Delegation of Authority – Sub Agent – Termination of Agency – Irrevocable Agency – Effects of Termination – Intellectual Property Rights – Overview – Copyright – Patent - Trademark

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in basic aspects of contract

CO2: Understand contractual capacity

CO3: Explain valid contracts and its impact

CO4: Describe bailment & pledge

CO5: Deal with contract of agency

Text Book:

1.N.D.Kapoor, *Elements of Mercantile Law*, Sultan Chand & Sons Pvt Ltd, New Delhi 32nd Edition, 2019.

Reference Books:

1 M.C. Kuchal, *Mercantile Law*, Vikas Publishing House , New Delhi,3rd Edition,2018.

2. D. Chandra Bose, *Mercantile Law*, PHI Learning Pvt Ltd., New Delhi, 2019.

3. N.D.Kapoor, *Elements of Company Law*, Sultan Chand & Sons Pvt Ltd, New Delhi,2020.

E-Resources:

1.http://www.metastudio.org/Science%20and%20Ethics/file/readDoc/535a76367d9d331598f49e2d/34_Hb_on_IPR.pdf

2. <https://www.goodreturns.in/classroom/2015/12/what-is-the-difference-between-mortgage-pledge-412697.html>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	1	3	23
CO2	9	1	3	3	3	3	3	25
CO3	9	1	9	3	9	1	3	35
CO4	9	3	9	3	3	1	3	31
CO5	9	3	3	3	3	1	3	25
Total	45	9	27	15	21	7	15	139

Low-1

Medium- 3

High- 9

DSE II Financial Modeling
(For Students Admitted from 2024-25)

Semester: V

Hours/week: 4

Subject Code:

Credit: 4

IBFTE5C

Course Objectives:

1. To make the students understand how Financial models are used to estimate the valuation of a business
2. To apply knowledge and understanding of financial statements
3. To learn to compare businesses to their peers in the industry through various models.
4. To understand how financial models are used in strategic planning to test various scenarios,
5. Calculate the cost of new projects, decide on budgets, and allocate corporate resources.
6. To build valuation models using different methods

Unit I**(12 hours)**

Principles of Modeling :A Good Model- Model Design- Selection of Model Variables and their Dependencies- Level of Detail or Aggregation- Model Structure and Planning- Model Building- Results Presentation and Other Uses of Sensitivity Analysis- Model Auditing.

Unit II**(12 hours)****Financial Statement, Cash Flow and Valuation Modeling**

Financial Statement Modeling: Core Points and Example- Income Statement Forecasting- Sales Forecasts- Cost Forecasts- Operating Profit- Taxable Profit, Tax and Net Income- Dividends and Retained Earnings Balance Sheet Forecasting- Error Checks and Feasibility Checks- Cash Flow Statement Forecasting- Cash Flow Valuation.

Unit III**(12 hours)**

Developing Financial Models :Financial Modeling- Basics of Design- Design process and method- Menu structure- Management reports and summaries- Development- Testing and auditing- Protection as an application- Documentation- Features and techniques - Data validation- Controls- Graphics- Sample model planning- Example model.

Unit IV**(12 hours)**

Applications of Financial Modeling: Analyzing performance- Forecasting models- Portfolio analysis- Cost of capital- Bonds- Investment analysis- Risk- Depreciation- Leasing- Company valuation- Optimization- Decision trees- Risk management- Modeling checklist.

Unit V

(12 hours)

Financial Modeling in Python: Welcome to Python- PPF package- Basic Mathematical Tools- Data Model- Timeline- The Hull White Model- Pricing using Numerical Methods- Pricing Financial Structures in Hull White-Python Excel Integration.

Course Outcomes:

After completion of this course, student will be able to

CO1: Learn the basic concepts of modeling and its perspective in analysis and auditing.

CO2: Gain insights on Financial Statement and forecasting various finance parameters.

CO3: Develop a financial model suitable that aids management and documentation

CO4: Understand potential applications of Finance Models and its implementation

CO5: Practice and implement Financial modeling in Python Environment.

Text Books:

1. Rees, M. (2015). Financial Modeling in Practice: A Concise Guide for Intermediate and Advanced Level. United Kingdom: Wiley.
2. Day, A. (2012). Mastering Financial Modeling in Microsoft Excel 3rd Edn: A Practitioner's Guide to Applied Corporate Finance. United Kingdom: Pearson Education Limited.
3. Gardner, C., Fletcher, S. (2010). Financial Modeling in Python. Germany: Wiley.

Reference Books:

1. Mastering Financial Modeling In Microsoft Excel: A Practitioner'S Guide To Applied Corporate Finance, 2/E. (2008). India: Pearson Education.
2. Benninga, S. Z., Benninga, D. F. o. M. S., Benninga, S., Czaczkes, B. (2000). Financial Modeling. United Kingdom: MIT Press.

E-Resources

1. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/types-of-financial-models>
2. <https://www.wallstreetprep.com/knowledge/financial-modeling-best-practices-and-conventions/>
https://www.ey.com/en_nl/finance-navigator/the-ultimate-guide-to-financial-modeling-for-startups

DSE II - Company Law

(For Students Admitted from 2024-2025)

Semester: V

Hours/week: 4

Subject Code:

Credit: 4

IBFTE5D

Course Objectives:

1. To understand and apply business law
2. To be aware of different business laws in global perspective concept in business

Unit I

(12 hours)

Indian Contract Act 1872: Introduction - Principles – Definition – Essentials of Contract – Offer and Acceptance – Communication of Offer and Acceptance – Revocation – Consideration – Definition – Essentials of Consideration.

Unit II

(12 hours)

Contractual Capacity: Definition of Contractual Capacity - Minor – Meaning – Free Consent – Coercion – Duress – Undue Influence – Misrepresentation – Mistakes.

Unit III

(12 hours)

Void Agreement: Meaning - Void Contract – Uncertain Agreement – Wagering Agreement – Exception – Impossible Events – Reciprocal Promises – Contingent Contract – Collateral Event – Rules Regarding Contingent Contract. – Remedies for Breach of Contract.

Unit IV

(12 hours)

Contract of Indemnity and Guarantee Indemnity: Definition - Essential Features of a Contract of Indemnity- Distinction between Indemnity and Guarantee- Kinds of Guarantee- Rights of Indemnity Holder - Time of Commencement of Indemnifier's Liability Duties and Liabilities of Surety - Discharge of Surety.

Unit V

(12 hours)

Performance and Discharge of Contracts: Meaning and Definition – Offer to Perform – Contracts which need not be performed – Devolution of Joint Rights and Liabilities – Persons allowed to Demand for the Performance – Time and Place of Performance.

Discharge of Contract: Definition – Modes of Discharge of Contracts – Remedies – Available for Breach of Contracts – IT Contracts – Chip Whap Contract – Shine Wrap Contract.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the basic concepts of contract

CO2: Explain the contractual capacity of laws in business and profession

CO3: Describe the elements of valid contract

CO4: Understand the legal aspects of special contracts

CO5: Enhance performance and discharge of contracts in business

Text Book:

1. N.D.Kapoor, *Elements of Mercantile Law*, Sultan Chand & Sons Pvt Ltd, New Delhi, 38th Revised Edition, 2020.

Reference Books:

- 1.M.C. Kuchal, *Mercantile Law*, Vikas Publishing House , New Delhi, 3rd Edition, 2018.
2. D. Chandra Bose, *Mercantile Law*, PHI Learning Pvt Ltd, New Delhi, 2019.
3. N.D.Kapoor, *Elements of*, Sultan Chand & Sons Pvt Ltd, New Delhi, 2020.

Journals:

1. *Journal of Business Law*
2. *American Business Law Journal (ABLJ)*
3. *India Business Law Journal*

E-Resources

1. <https://www.britannica.com/topic/business-law>
2. <https://cronuslaw.com/what-is-business-law-the-different-types-with-examples/>
3. <https://www.findlaw.com/hirealawyer/choosing-the-right-lawyer/business-and-commercial-law.html>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	1	3	3	1	3	3	23
CO2	9	1	3	3	9	9	3	37
CO3	9	3	3	1	3	9	3	31
CO4	9	3	1	3	3	9	9	37
CO5	9	1	3	3	3	3	3	25
Total	45	9	13	13	19	33	21	153

Low – 1

Medium – 3

High - 9

SEC-Corporate Compliance Management

(For Students Admitted from 2024-25)

Semester: V

Subject Code:

IBFTS55/IBCO

S54/IBPAS54

Course Objectives:

- 1.To make the students to understand the fundamental theories and practices of corporate compliance management
- 2.To acquire skills to prepare report in secretarial audit

Unit I**(6 hours)**

Nature – Objectives - Significance - Scope of Due Diligence; Steps in the Process of Due Diligence- Areas of Due Diligence - Initial Public Offer , Follow - On Public Offer (FPO),Rights Issue- Employees Stock Option Plans-Preferential Allotment

Unit II**(6 hours)**

Equity Shares with Differential Rights - Issue of Debt Debentures - Bonds - Warrants –Equity Shares with Preferential Rights

Unit III**(6 hours)**

ComplianceManagement-Concept-Significance-\SystemsApproachtoComplianceManagement- Process of Establishment of Compliance Management System- Compliance in Letter and Spirit

Unit IV**(6 hours)**

SecretarialAudit-Need,Objectives–Scope-Process-PeriodicityandFormatforSecretarial Audit Report – Check - List Under Various Corporate Laws - Share Transfer Audit-Compliance Certificate

Unit V**(6 hours)**

Search/Status Reports-Importance, Scope-Verification of Documents relating to Charges - Requirements of Financial Institutions and Corporate Lenders-Preparation of Report

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain knowledge in composite legal due diligence in corporate activities

CO2: Classify the various equity shares with preferential rights

CO3: Analyse the compliance management System

CO4: Demonstrate various aspects of secretarial audit

CO5: Evaluate and justify the requirements of financial institutions and corporate lenders

Text Book:

1. E. Gordon & K. Natarajan, *Financial Markets and Services*, Himalaya Publishing House, 10th Edition, 2016.

2. Nitish Singh, *Compliance Management*, Praeger Publications, 2015.

Reference Books:

1. C.S. Anoop Jain, *Secretarial Audit, Compliance Management and Due Diligence* AJ Publications, 16th Edition, 2021

2. Santiago Wortman Jofre, *Corporate Criminal Liability and Compliance Management Systems*, Brill Academic Publication, 2019.

Journal:

1. Indian Journal of Management

E-Resources:

1. https://www.icsi.edu/media/webmodules/SACMDD_FEB_2020.pdf

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	3	9	3	1	9	37
CO2	9	3	1	3	3	1	3	23
CO3	9	9	3	3	1	3	9	37
CO4	9	3	9	3	3	1	3	31
CO5	9	3	3	3	3	1	3	25
Total	45	21	19	21	13	7	27	153
	Low-1	Medium- 3				High- 9		

Fin Tech Intelligence
(For Students Admitted from 2024-25)

Semester: VI

Subject

Code: IBFTC61

Course Objectives:

1. To learn emerging trends in Financial Technology

2. To understand global trends in Digital Banking and Block chain Technology, AI/ML

3. To understand applications based on trends in FinTech

Unit I

Digital Banking

Hours/week: 6

Credit: 5

(18 hours)

Unit II Block chain & Crypto currency	(18 hours)
Unit III RPA (Robotic Process Automation)	(18 hours)
Unit IV Artificial Intelligence & Machine Learning.	(18 hours)
Unit V FinTech-as-a-Service Platforms	(18 hours)
Course Outcomes:	
After completion of this course, student will be able to	
CO1: Understand emerging trends in FinTech	
CO2: Gain insights on Global trends in Digital Banking, Blockchain Technology, AI/ML	
CO3: Understand applications based on trends in FinTech	

Text Book:

1. Eliot P. Reznor (2017), *Fintech*: Independent publishing platform

Reference Books:

1. Parag Y Arjunwadkar (2018), *FinTech: The Technology Driving Disruption in the Financial Services Industry*, Boca Raton, FL, USA Auerbach Publications

Core XVIII-Income Tax Theory, Law and Practice–II

(For Students Admitted from 2023 -24)

Semester: VI	Hours/week: 6
Subject Code:	Credit: 5
IBFTC62/	
IBCOC62/IBC	
CC62/IBPAC6	
2	

Course Objectives:

1. To enable the students to understand the basic concepts and terms related to Income Tax
2. To enable the students to compute income under various heads namely income from clubbing of income, deductions, assessment procedures, assessment of individual and assessment of firms and companies

Unit I Clubbing of Income: Deemed Income–Set Off and Carry Forward of Losses	(18 hours)
Unit II Deductions: Deductions in the Computation of Total Income. Deduction under Section 80C to 80U	(18 hours)
Unit III Assessment Procedures: Procedure for Assessment – Collection and Recovery – Refund of Tax– Deduction of Tax at Source–Advance Payment of Tax–E-Filing–PAN–Rectification of Mistakes	(18 hours)
Unit IV Assessment of Individual: Individual–Hindu Undivided Family	(18 hours)

Unit V**(18 hours)****Assessment of Firms and Companies: Firms and Companies****Course Outcomes:**

After completion of this course, student will be able to

CO1: Acquire knowledge in clubbing of income**CO2:** Illustrate deductions in the computation of total income**CO3:** Plan the assessment procedure**CO4:** Assess the income of individual and Hindu undivided family**CO5:** Deal with the assessment of firms and companies**Text Book:**1.Mehrotra H.C.& Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2021.**Reference Books:**1. Dr.VinodK. Singhanian, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, Relevant Assessment Year Edition, 2021.2. Lal.B.B and Vashisht.N, *Direct Taxes Practices & Planning*, Pearson Publications, Relevant Assessment Year Edition, New Delhi, 2021.3. Dr. Bhushan and Sharma. K, *Income Tax*”, Kalyan Publishers, Relevant Assessment Year Edition, New Delhi, 2021.**Note: The questions should be asked in the ratio of 70%problem and 30%theory.**

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	1	3	3	3	23
CO2	9	1	3	1	9	9	3	35
CO3	9	1	3	1	3	1	3	21
CO4	9	1	3	1	3	1	3	21
CO5	9	1	3	1	3	1	3	21
Total	45	5	15	5	21	15	15	121

Low-1

Medium- 3

High- 9

Core XIX - Human Resource Management

(For Students Admitted from 2024-25)

Semester: V**Hours/week: 5****Subject Code:****Credit: 4****IBTF63****Course Objectives:**

1.To gain knowledge on HRM and its significance in business

2.To provide knowledge on concepts, theories, scope and development of Human Resource

Management practices at both national and global level

Unit I (15 hours)

Human Resource Management: Characteristics of a Personnel Manager- Importance- Objectives – Scope-Functions of Human Resource Management- Managerial Functions -Planning ,Organising, Directing, Coordinating and Controlling -- Operative Functions–Difference between Personnel Management and Human Resource Management-Role of Human Resource Manager.

Unit II (15 hours)

Human Resource Planning: Need for Human Resource Planning-Benefits- Recruitment: Sources of Recruitment-Methods or Techniques of Recruitment - Direct Method, Indirect Method, and Third Party Methods-Selection - Steps in Selection Procedure-Interviews-Types-Guidelines for Conducting an Interview.

Unit III (15 hours)

Training and Development: Need -Importance- Responsibility for Training -Steps in Training Programmes -Training Policy-Training Methods - On – the-Job -Training (OJT), Job Instruction Training (JIT) Vestibule Training, Off –the-Job Methods.

Unit IV (15 hours)

Establishing Pay Plans: Basis of Compensation -Factors Determining Pay Rate-Job Evaluation-Incentives-Statutory Benefits-Non Statutory (Voluntary) Benefits-Insurance Benefits-Retirement Benefits and other Welfare Measures to Build Employee Commitment.

Unit V (15 hours)

Performance Appraisal: Purpose-Importance-Approaches to Performance Appraisal-Methods of Performance Appraisal - Traditional Methods, Modern Methods–Promotion-Purpose-Types of Promotion-Demotion-Causes of Demotion-Transfer-Purpose of Transfer-Separation.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the evolution and scope of HRM
- CO 2:** Assess the role of human resources policies and practices
- CO 3:** Analyse the various operative functions of HRM
- CO 4:** Identify the challenges of human resource management
- CO 5:** Evaluate the e-HRM practices in industry

Text Book:

1. K.Aswathappa, *Human Resource Management Text and Cases*, McGraw Hill Education, 8th Edition, 2017.

Reference Books:

1. P. Subba Rao, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, New Delhi, 5th Edition, 2015
2. Dr. T.P. Renuka Murthy, Santosh B.R, *Human Resource Management* , Himalaya Publishing House, 1st Edition, 2017
3. Gary Dessler, *Human Resource Management* , Pearson Education, 16th Edition, 2020
4. Robert N. Lussier, John R. Hendon, *Human Resource Management: Functions, Applications, and Skill Development* , SAGE Publications, 1st Edition, 2021

Journals:

1. Indian Journal of Training and Development

E-Resources:

1. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ahLCajOqz6/GWFCSpr/XYg==>
2. <https://www.jigsawacademy.com/blogs/hr-analytics/functions-of-hrm/>
<https://www.managementstudyguide.com/processes-in-human-resource-management.html>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	9	39
CO2	9	3	3	3	3	3	9	33
CO3	9	3	3	3	3	3	9	33
CO4	9	3	3	3	3	3	9	33
CO5	9	3	3	3	3	3	9	33
Total	45	15	15	15	15	21	45	171

Low -1

Medium - 3

High -9

Core XX – Project

(For Students Admitted from 2024 -25)

Semester: IV**Hours/week: 6****Subject****Credit: 4****Code:IBFTC64PW****Course Objectives:**

1. To identify and analyze the problem using statistical tools.
2. To suggest and report on problem and solution

Course Outcomes:

After completion of this course, student will be able to

CO1: Learn on their own, reflect on their learning and take appropriate actions to improve it**CO2:** Acquire skills to communicate effectively, clearly and coherently to get things done**CO3:** Develop plans to achieve project goals**CO4:** Plan and arrange for human and physical resources**CO5:** Develop stronger inclination towards flexibility and fearlessness in their approach to problem solving**Guidelines for Project Submission:**

- Students will be guided by the research supervisor who is the department of faculty of the commerce.
- Viva-voce will be conducted and project will be evaluated by an external examiner.

Course Outcomes	Programme Outcomes
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CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	9	3	3	3	3	33
CO 2	9	3	3	1	3	1	1	21
CO 3	9	9	9	3	3	3	3	39
CO 4	9	3	3	3	3	3	3	27
CO 5	9	3	3	3	3	3	3	27
Total	45	21	27	13	15	13	13	147

Low – 1

Medium – 3

High – 9

DSE III - Security Analysis and Portfolio Management

(For Students Admitted from 2024 - 25)

Semester: VI**Hours/week: 4****Subject Code:****Credit: 4****IBFTE6A/****IBHOC65****Course Objectives:**

1. To impart knowledge on various investment schemes and the equation between risk and return
2. To provide conceptual foundation for arriving at the best portfolio

Unit I**(12 hours)**

Introduction: Financial Meaning of Investment - The Significance of Savings and Investment – Nature of Investment – Security- Portfolio- Speculation- Gambling- Arbitrage Mechanisms Investment Schemes: Nature of Schemes- Features - Real Estate - Insurance Schemes - Investment Attributes: Risk – Return – Security – Marketability – Liquidity- Convenience.

Unit II**(12 hours)**

Investment Avenues & Attributes: Investments Options In India and Foreign Markets - Characteristics - Features of Financial Instruments - Company Shares – Debentures – Bonds - Convertible Securities - Hybrid Securities - Fixed Deposits - Gilt – Edged Securities - Post Office Schemes - Company and Public Provident Funds

Unit III**(12 hours)**

Security Analysis I: Fundamental Analysis – Company, Industry and Economic Analysis - Tools for Economic Analysis- Analysis of GDP-Monetary Policy - Inflation Interest Rates International Influences- Links between Economy and Industry Sectors-Prediction about Market Behaviour-Tools.

Unit IV**(12 hours)**

Security Analysis II: Technical Analysis of Stock -Points - Figures Chart - Bar Chart - Contrary Opinions Theory - Confidence Index RSA –RSI -Moving Average Analysis - Japanese Candlesticks – Bond Valuation (Basic Problems).

Unit V**(12 hours)**

Portfolio Management: Meaning - Return on Portfolio - Risk on Portfolio - Portfolio Managers - SEBI Guidelines for Portfolio Managers - Portfolio Management Services – Efficient Market Hypotheses -Portfolio Theory – Contribution of William Sharpe and Harry Markowitz- Single Index

Model - Capital Asset Pricing Model - Arbitrage Pricing Theory.

Course Outcomes:

After completion of this course, student will be able to

CO1: Illustrate investments and its nature

CO2: Classify various avenues and attributes of financial instruments

CO3: Analyse securities by applying fundamental tools

CO4: Assess securities by adopting technical tools

CO5: Compile the concept of portfolio management and its services

Text Book:

1. Prasanna Chandra, *Investment Management and Portfolio Management*, McGraw Hill Education, 5th Edition, 2017.

Reference Books:

1. Fischer, D. *Security Analysis and Portfolio Management*, Pearson Education New Delhi, 7th Edition, 2018.
2. Singh, P. *Investment Management*, Himalaya Publications New Delhi, 2015.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

E – Resources:

1. <https://www.sebi.gov.in/>
2. https://www.researchgate.net/publication/311295781_Security_Analysis_Portfolio_Management_and_Financial_Derivatives
3. <https://www.managementstudyguide.com/security-analysis-and-portfolio-management.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	1	3	23
CO2	9	1	3	3	3	3	3	25
CO3	9	1	9	3	9	1	3	35
CO4	9	3	9	3	3	1	3	31
CO5	9	3	3	3	3	1	3	25
Total	45	9	27	15	21	7	15	139

Low – 1

Medium – 3

High – 9

DSE III – Logistics and Supply Chain Management
(For Students Admitted from 2024-25)

Semester: VI

Hours/week: 4

Subject Code:

Credit: 4

IBFTE6B

Course Objectives:

1. To gain skill and knowledge in all aspects and issues of logistics in the supply chain

management

2. To understand the impact of logistics functions and their integration with other business functions

Unit I (12 hours)

Introduction to Logistics: Activities – Fundamentals of Logistics Objectives and Importance – Progress in Logistics and Current Trends- Organisation and Achieving Integration.

Unit II (12 hours)

Planning the Supply Chain: Logistics Strategy – Implementing the Strategy – Locating Facilities – Planning Resources – Controlling Material Flow.

Unit III (12 hours)

Measuring and Improving Performance of Supply Chain: Procurement – Inventory Management- Warehousing and Material Handling Transport – Global Logistics

Unit IV (12 hours)

Supply Chain Management: Basic Concepts of Supply Chain Management – Planning and Sourcing – Making and Delivering – Returns – IT and Supply Chain Management.

Unit V (12 hours)

Financial Supply Chain Management: Financial Supply Chain – Elements of Financial Supply Chain Management – The Evolution of e-Financial Supply Chain – e-Financial Supply Chain - Banks Perspective – Legal Aspects of e-Financial Supply Chain.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Identify and analyze business models, business strategies and corresponding competitive advantage

CO 2: Plan warehouse and logistics operations for optimum utilization of resources

CO 3: Incorporate and learn the critical element of logistics and supply chain management

CO 4: Describe the ways to shift the business culture from work to overall process-driven result

CO 5: Formulate and implement warehouse best practices and strategies

Text Books:

1. Martin Christopher, *Logistics and Supply Chain Management*, FT Publishing International, 5th Edition, 2016.
2. Leonardo Decandia, Lei Lei, Rosa Oppenheim, Yao Zhao, *Managing Supply Chain Operations*, World Scientific Publication, 1st Edition, 2017.

Reference Books:

1. HenkZijm, Matthias Klumpp, Alberto Regattieri, Sunderesh Heragu, *Operations, Logistics and Supply Chain Management*, Springer; 1st Edition. 2019.
2. Lincoln C. Wood, Linh N. K. Duong, *Logistics and Supply Chain Management in the Globalized Business Era*, Business Science Reference, 2021.
3. Donald J.Bowersox, DaviJ. Closs & M.Biby Cooper, *Supply Chain Logistics Management*, MCGraw Hill Education, 7th Edition, 2018.

Journals:

1. International Journal of Logistics and Supply Chain Management

2. The IUP Journal of Supply Chain Management

E-Resources:

1. <https://www.supplychainopz.com/2012/04/what-is-logistics-and-supply-chain-management.html>
2. <https://courses.lumenlearning.com/wmopen-introbusiness/chapter/supply-chain-management-and-logistics-2/>
3. https://base-logistique-services.com/storage/app/media/Chopra_Meindl_SCM.pdf

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	3	33
CO2	9	3	9	3	1	1	3	29
CO3	9	3	3	1	3	3	3	25
CO4	9	3	1	3	3	3	3	25
CO5	9	3	3	1	3	3	9	31
Total	45	15	19	11	13	19	21	143

Low -1

Medium - 3

High -9

SEC - Total Quality Management

(For Students Admitted from 2024-25)

Semester: VI

Hours/week: 2

Subject Code:

Credit: 2

IBFTS65

Course Objectives:

1. To provide an understanding of the process of managing Quality services
2. To develop knowledge on fundamental disciplines of business linked with the concepts of service excellence and quality

Unit I

(6 hours)

Introduction to Total Quality Management : Scope of TQM – Guiding Principles of TQM – Evolution of TQM – Preparing for TQM – Stages in TQM Implementation – TQM Models.

Unit II

(6 hours)

SWOT Analysis: Strategic Planning –Organizational Culture- Customer Focus – Types of Customers –Customer Satisfaction Model – Customer Retention Model –Quality Function Deployment- Customer Satisfaction - Measurement.

Unit III

(6 hours)

Continuous Improvement Strategies: Deming Wheel – Zero Defect Concept- Benchmarking – Six Sigma-Preventive Techniques.

Unit IV

(6 hours)

Quality Certification: ISO 9000 Series Certification – ISO 9001: 2000 Certification – ISO 14000 Series Certification – QS 9000 Certification – Quality Auditing- Quality Indicators – ISO – BSI - Quality Awards.

Unit V**(6 hours)**

TQM Road Map: Quality & Cost-Characteristics of Quality-Micro Analysis of Quality Cost-Measurement of Quality – TQM Implementation Strategy – Failure of TQM.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the quality norms of organisations

CO 2: Explain the importance of quality management

CO 3: Develop conversant with SWOT analysis

CO 4: Apply benchmark for quality management

CO 5: Deal with ISO certification process

Text Book:

1. Sunil Luthra, Dixit Garg, Ashish Agarwal, Sachin K. Mangla , *Total Quality Management* , CRC Press , 1st Edition, 2020.

Reference Books:

1. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1st Edition, 2018.
2. D.R.Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth-Heinemann Publication, 1st Edition, 2016.
3. Poornima M.Charantimath, *Total Quality Management*, Pearson Education, 2017.
4. Sunil Sharma, *Total Quality Management: Concepts, Strategy and Implementation for Operational Excellence*, SAGE Publications Pvt. Ltd, 1st Edition, 2018.

E-Resources:

1. <https://asq.org/quality-resources/total-quality-management>
2. <https://www.juran.com/blog/what-is-total-quality-management/>
3. <https://www.managementstudyguide.com/total-quality-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	9	33
CO2	9	9	3	1	1	3	3	29
CO3	9	3	1	3	9	3	9	37
CO4	9	3	3	1	3	1	3	23
CO5	9	3	3	9	3	1	3	31
Total	45	21	13	17	19	11	27	153

Low -1**Medium - 3****High -9****Extra Credit – Principles and Practices of Insurance**

(For Students Admitted from 2024- 25)

Semester: VI**Subject Code:****IBFTX6****Course Objectives:**

1. To give an overview of Insurance and its impact in life and business

Hours/week: -**Credit: 2**

2. To provide a basic understanding of the Insurance Mechanism and Insurance Contracts

Unit I

Introduction to Insurance: Definition and Nature – Evolution of Insurance – Role and Importance of Insurance – Insurance Contracts – Overview of Life and Non Life Insurance Companies in India-Role of IRDA-Role of agents

Unit II

Life Insurance: Nature – Classification of Policies – Duration of Policy – Method of Premium Payments – Participation in Profit –Number of Lives Covered – Method of Payment of Claim Amounts – Non-Conventional Policies

Unit III

Fire Insurance: Nature – Fire Insurance Contracts – Kinds of Policies – Payment of Claim -Re-Insurance

Unit IV

Marine Insurance: Nature of Marine Insurance Contracts – Marine Insurance Policies – Policy Conditions – Payment of Claims

Unit V

Miscellaneous Services: Burglary Insurance-Agriculture Insurance

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in the concepts of insurance

CO2: Explain life insurance policies

CO3: Deal fire insurance policies

CO4: Describe marine insurance policies

CO5: Appraise miscellaneous insurance services

Text Book:

1. M.N Mishra, *Insurance – Principles and practices*, Sultan Chand Publishers, New Delhi, Revised Edition, 2016.

Reference Books:

1. M.N.Srinivasan and K.Kannan, *Principles of Insurance Law*, Volume I & II, Lexis Nexis Publisher, 10th Edition, 2017.

2. Sachin Rastogi, *Principles of Insurance Law*, Lexis Nexis Publisher, 1st Edition, 2021.

Journal:

1. International Journal of Banking Risk and Insurance

E-Resources:

1. <https://www.maxlifeinsurance.com/knowledge-centre/life-insurance/role-of-irdai>

2. <https://www.medindia.net/patients/insurance/insurance-agent-roles-and-responsibilities.html>

3. <https://www.pdfdrive.com/principles-and-practice-of-life-insurance-icai-e331933.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	9	9	3	9	3	3	45
CO 4	9	9	9	9	9	9	9	63
CO 5	9	9	9	9	9	9	9	63
Total	45	39	33	27	33	27	27	231

Low – 1

Medium – 3

High – 9

B.COM (HONOURS)
Three Year Regular Degree Programme
(For Students Admitted from 2024-2025)

PREAMBLE

The Board of studies of commerce revamped the curriculum with the following changes in the courses

- In semester I, Business Mathematics Unit II and IV has been interchanged.
- In semester II, Digital Marketing content has been revised.
- In semester VI, Business Environment has been revised

B.COM (HONOURS)
PROGRAMME STRUCTURE
PROGRAMME CODE: UHO

Sem	Sub Code	Part	Course	Subject Title	Hours/Week	Credit	CIA	ESE	Total Mark
I	IBLT111/ IBLA111/ IBLH111	I	Language I	Tamil I /Arabic I / Hindi I	5	3	25	75	100
	IBLEI12/IBL EII12	II	Language II	English I a (or) b	5	3	25	75	100
	IBHOC11	III	Core I	Basics of Financial Accounting* • Integrated Course Financial Accounting	5	5	25	75	100
	IBHOC12	III	Core II	Principles of Organization and Management*	5	5	25	75	100
	IBHOA132	III	AECC I	Business Mathematics	6	3	25	75	100
	IBHOS14	IV	SEC	Customer Relationship Management	2	2	-	50	50
				Games/Browsing	1				
				Library	1	-	-	-	-
	Total				30	21	125	425	550
II	IBLT21/ IBLA211/ IBLH211	I	Language I	Tamil II /Arabic II / Hindi II	5	3	25	75	100
	IBLEI22/IBL EII22	II	Language II	English II a (or) b	5	3	25	75	100
	IBHOC21	III	Core III	Financial Reporting*	5	5	25	75	100
	IBHOC22	III	Core IV	Advanced Financial Accounting*	4	3	25	75	100
	IBHOA23	III	AECC II	Basics of Cost Accounting*	5	5	25	75	100

	IBES2	IV	GIC I	Environmental Science	2	2	-	50	50
	IBHOS242	IV	SEC	Digital Marketing	2	2	-	50	50
	IBHOX21/IBHOX20		Extra Credit	Business Communication/Online Course	-	2	-	100	100
	Total				30	23+2	125	475+100	600+100
III	IBHOC31	III	Core VI	Advanced Financial Reporting*	5	5	25	75	100
	IBHOC32	III	Core VII	Financial Management I*	5	5	25	75	100
	IBHOC33	III	Core VIII	Management Accounting I*	5	5	25	75	100
	IBHOA34	III	AECC III	Business Statistics	5	4	25	75	100
		IV	OEC		2	2	-	50	50
	IBHR3	IV	GIC II	Human Rights	2	2	-	50	50
	IBHOS35P	IV	SEC	Goods and Service Tax Internship or Online Internship	2	2	-	50	50
	IBXTN3	V	Extension	NSS/CSS	2	2	100	-	100
				Library/Browsing	1	-	-	-	-
				Remedial/Games	1	-	-	-	-
	IBHOX3/IBHOX30		Extra Credit	International Marketing/Online Course	-	2	-	100	100
	Total				30	27+2	200	450+100	650+100
IV	IBHOC41	III	Core IX	Financial Management II*	5	5	25	75	100
	IBHOC42	III	Core X	Income Tax Law and Practice	5	4	25	75	100
	IBHOC43	III	Core XI	Management Accounting II*	5	5	25	75	100
	IBHOC44	III	Core XII	Business Intelligence using Excel and Access *	5	3	25	75	100
	IBHOA45	III	AECC IV	Human Resource Management	4	3	25	75	100
	IBHOS46	IV	SEC	Corporate Compliance Management	2	2	-	50	50
	IBLVE4	IV	GIC III	Life Skills and Value Education	2	2	-	50	50
		IV	OEC		2	2	-	50	50
	IBHOX4/IBHOX40		Extra Credit	Enterprise Resource Planning/ Online Course	-	2	-	100	100
	Total				30	26+2	125	525+100	650+100

V	IBHOC51	III	Core XIII	Indirect Taxation and GST*	5	5	25	75	100
	IBHOC52	III	Core XIV	Audit and Assurance*	5	5	25	75	100
	IBHOC53P	III	Core XV	Accounting Package for Business (Tally Prime) <ul style="list-style-type: none"> Integrated Course Front Accounting	4	3	25	75	100
	IBHOC54	III	Core XVI	Business and Technology*	4	3	25	75	100
	IBHOE5A/I BHOE5B	III	DSE I	Business Research Methods/Intellectual Property Rights	4	3	25	75	100
	IBHOE5C/I BHOE5D	III	DSE II	Financial Markets and Services/ Marketing Management	4	3	25	75	100
	IBHOS55	IV	SEC	Logical Reasoning	2	2	-	50	50
	IBWE5	IV	GIC IV	Women Entrepreneurship	2	2	-	50	50
	IBESX5/IBH OX5O		Extra Credit	Employability Skills/ Online Course	-	2	-	100	100
	Total					30	26+2	150	550+ 100
VI	IBHOC61P W	III	Core XVII	Project	6	4	25	75	100
	IBHOC62	III	Core XVIII	Corporate Accounting	5	3	25	75	100
	IBHOC63	III	Core XIX	Performance Management*	5	4	25	75	100
	IBHOC64	III	Core XX	Corporate Law	4	3	25	75	100
	IBHOC65	III	Core XXI	Security Analysis and Portfolio Management	4	3	25	75	100
	IBHOE6A/ IBHOE61B	III	DSE III	Organisational Behaviour / Business Environment	4	3	25	75	100
	IBHOS66	IV	SEC	Management Information System	2	2	-	50	50
	IBHOX6/IB HOX6O		Extra Credit	Total Quality Management/ Online Course	-	2	-	100	100
	Total					30	22+2	150	500+ 100
GRAND TOTAL					180	145+ 10	875	2925 +500	3750+5 00

*For Online certification credit alone will be assigned on submission of certificate obtained through appearing for online Examination from SWAYAM EDX, Spoken Tutorial, NPTEL or Coursera.

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course
DSE – Discipline Specific Elective
OEC – Open Elective Course
GIC – General Interest Course

Core I - Basics of Financial Accounting*
 (For Students Admitted from 2024-2025)

Semester : I **Hours/week: 5**
Subject Code : **Credit: 5**

IBHOC11

Course Objectives:

The objectives of the course is:

COB1: To make the students Explain the context and purpose of financial reporting.

COB2: To make the students understand the qualitative characteristics and develop practical knowledge and learn to demonstrate about the double-entry accounting system for the preparation of financial statements.

COB3: To acquaint students for recording the transactions and valuation of inventory.

COB4: To make the students competent for the preparation of trial balance and learn to correct the errors, and prepare Bank Reconciliation Statement.

COB5: To make the students able to provide practical knowledge regarding preparing Single entity Final Accounts and consolidated final accounts along with the skills to interpret it.

Unit I **10 hours**

Purpose of Financial Accounting : Define financial accounting, purposes of financial statements for the users, main components of financial statements, role of regulatory system, role of IFRS standard, conceptual framework, understanding the elements of financial statements, concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

Unit II **11 hours**

Accounting Records & Double Entry Accounting : Main data sources for accounting, different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers; understand the double entry accounting & duality concept; types of transactions such as sales, purchases, payments & receipts, Recording into journals, balancing of ledger accounts.

Unit III **18 hours**

Recording Transactions t): both periodic weighted average and continuous weighted average; accruals & prepayments; tangible & intangible assets; depreciation & amortization accounting; receivables & payables; provisions & contingencies.

Unit IV**18 hours**

Trial Balance & Reconciliation: Preparation of trial balance; errors & rectification; rectification with suspense account; control accounts under double entry and its reconciliation; Bank Reconciliation and preparation, learn to use incomplete records to calculate the missing figures.

Unit V**18 hours**

Financial Statements: Preparation of Single Entity financial statements with relevant adjustments; Preparation of set of consolidated financial statements, Preparation of Statement of Cash Flows, interpretation of financial statements: use of basic ratios related to profitability, liquidity, activity and resource utilization.

Course Outcomes:

After completion of this course, student will be able to

CO1: Enable students to understand the purpose of financial accounting and the need of financial statements.

CO2: Exhibit the use of a double entry system in recording transactions and different types of accounting transactions for the preparation of the financial statements.

CO3: Enable students to record the transaction in day books and calculate the value of inventory using FIFO and AVCO

CO4: Develop the skill set to prepare the trial balance and rectify the error.

CO5: Learn to apply conceptual knowledge in the preparation of standalone and consolidated financial statements and interpretation of financial statements.

TEXT BOOKS:

1. ACCA, Financial Accounting, Kaplan Publishing, UK, 2020

2. Financial Reporting CRACKER by Praveen Sharma and CA Kapileshwar Bhalla by Taxmann's November 2022

REFERENCES:

1. R.L.Gupta & V.K.Gupta, 'Advanced Accounting', Sultan Chand & Sons, New Delhi, 2016
2. T.S. Reddy & A. Murthy, 'Financial Accounting', Margham Publications Chennai, 2015
3. Shukla & Grewal, 'Advanced Accounting', S. Chand & Co, New Delhi, 2017.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO 2	PO 3	PO4	PO5	PO 6	PO 7	
CO 1	9	1	3	9	9	9	3	43
CO 2	9	1	9	3	1	3	3	29
CO 3	9	3	9	3	1	9	9	43
CO 4	9	1	9	9	9	9	9	55

CO 5	9	1	9	3	1	9	9	41
Total	45	7	39	27	21	39	33	211

Core II - Principles of Organization and Management*

(For Students Admitted from 2024-2025)

Semester : I

Hours/week: 5

Subject Code :

Credit: 5

IBHOC12

Course Objectives:

The objectives of this course are:

COB1: To make the students understand different types of business organisations and the stakeholders associated with those organisations.

COB2: To make the students explain different levels of management and organisation.

COB3: To make the students able to develop practical knowledge on managerial functions.

COB4: To make the students competent in understanding the framework of ethics and governance.

COB5: To make the students identify and familiarize with the different leadership styles and its application.

Unit I

13 hours

Types of Organisation & Stakeholder Analysis: Definition and common features of business organization, the purpose, types of organization and their main features such as profit-oriented, not-for-profit, public sector, co-operatives and Non-government Organizations (NGOs), Stakeholders of an organization, internal & external, objectives of stakeholders, how an organization should satisfy these objectives, the power & interest of stakeholders in the organization (use of Mendelow matrix).

Unit II

13 hours

Levels of Management: Understand the functions, role and information needs of various levels of management such as Strategic, Middle management & Operational levels, Delegation of authority, Communication, Personal effectiveness techniques, sources of conflict & techniques for conflict resolution, formal & informal organization. Understand the fundamental functions of management such as planning, organising, decision-making, communicating, coordinating and control, financial systems and use of IT.

Unit III

13 hours

Management Functions: Understand the role of different functions within an organization such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources, Relationship between accounting and other business functions,

Regulation governing Accounting & Auditing, Sources & Purpose of Internal & External financial information, Prevention of fraudulent behavior in business.

Unit IV

18 hours

Organization Structure & Governance: The formal & informal structures, types of structures such as Entrepreneurial, Functional, Divisional, Matrix and Boundary-less organizations, suitability and relative merits & demerits of the types of organization. Principles of business governance, separation of ownership from management, concept of span of Centralization vs. Decentralization of business functions, shared services approach off shoring & outsourcing of business functions, Hierarchical levels of Business organization. Governance & Social responsibility of an organization, role of ethics in business, Ethical conflicts & Dilemmas.

Unit V

18 hours

Management & Leadership Theories: Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker; Define leadership, Different types of leadership styles, Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – Managing teams.

COURSE OUTCOMES:

After completion of this course, student will be able to

CO1: Explain the different types of business organisations & its stakeholders and the way they are structured.

CO2: Identify and illustrate different levels of management.

CO3: Describe the functions of management under different circumstances and demonstrate current and relevant functions of management.

CO4: Analyse the organisation structure and familiarizes with the role of corporate governance.

CO5: Illustrate the idea about the role of a leader and the impact of different leadership styles and theories.

TEXT BOOKS:

- 1 C.B.Gupta, 'Management Theory & Practice', Sultan Chand & Sons, New Delhi, 2016
- 2 ACCA, 'Business and Technology', Kaplan Publishing, 2020.

REFERENCES:

- 1 L.M.Prasad, 'Principles & Practice of Management', Sultan Chand & Sons, New Delhi, 2015.
- 2 P.C. Tripathi & P.N Reddy, 'Principles of Managements', Tata Mc Graw Hill, New Delhi, 2014.
- 3 Wehrich and Koontz, 'Management - A Global Perspective', McGraw-Hill Education, 1993.
- 4 N.Premavathy, 'Principles of Management', Sri Vishnu Publication, Chennai, 2015.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO								
CO1	9	1	1	3	9	3	3	29
CO2	9	3	1	3	1	3	3	23
CO3	9	9	3	9	9	3	3	45
CO4	9	3	3	1	3	3	3	25
CO5	9	3	1	3	3	3	9	31
Total	45	19	9	19	25	15	21	153

AECC I – Business Mathematics
(For Students Admitted from 2024-2025)

Semester: I

Hours/week: 6

Subject Code:

Credit: 3

IBHOA132\IBFTC112

Course Objectives:

1. To understand the basic concepts of mathematics and its application in business
2. To enhance the problem solving & decision making skills by using mathematics

Unit I

18 hours

Set Theory: Elements – Definition – Symbols – Roaster Method – Rule Method – Types of Sets – Union – Intersection – Sub Sets – Complements – Difference of Two Sets – VennDiagram– De-Morgan’s Law.

Unit II

18 hours

Ratios and Logarithms : Definition – Inverse of a Ratio – Dividing a Given Number in a Given Ratio – Comparison of Two or More Ratios – Commensurable and Incommensurable Quantities – Compound Ratio – Duplicate Ratio – Triplicate Ratio – Sub Duplicate Ratio and Sub Triplicate Ratio – Continued Ratio - Logarithms – Definition – Exponential Forms – Laws of Logarithms – Change of Base Formula – Common Logarithms and Natural Logarithms (Simple Problems only).

Unit III

18 hours

Proportion: Meaning – Difference between Ratio and Proportion – Continued Proportion – Common Value Technique–Invertendo ,Alternendo, Dividendo and Componendo–Variation– Direct Variation–Inverse Variation.

Unit IV

18 hours

Commercial Arithmetic: Interest: Simple – Compound – Normal Rate – Effective Rate; Depreciation – Annuity.

Unit V

18 hours

Matrices: Matrix – Order of Matrix – Types of Matrices – Operations on Matrices – Properties of Matrix addition.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in business mathematics

CO2: Explain ratios and its applications in business

CO3: Apply mathematical proportions in business decisions

CO4: Use commercial arithmetics in day to day life

CO5: Excel in problem solving

Text Book:

1. Dr.P.R.Vittal, *Business Mathematics*, Margham Publication, 2021.

2. Dr. M. Manoharan, Dr. C. Elango & Prof. K. L. Eswaran, *Business Mathematics*, Palani Paramount Publications, 2018.

Reference Books:

1. J. K. Sharma, *Business Mathematics*, Dreamtech Publisher, 3rd Edition 2019.

2. Dr.Padmalochan Hazarika, *Business Mathematics*, Sultan Chand, 2016.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

5 J.Jayasankar, 'Business Management', Margham Publication, Chennai, 2016.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	1	1	3	23
CO 2	9	3	9	3	3	3	3	33
CO 3	9	1	9	3	3	9	9	43
CO 4	9	1	1	3	3	3	3	23
CO 5	9	1	1	3	3	3	3	23
Total	45	9	23	15	13	19	21	145

Low -1

Medium - 3

High -9

SEC- Customer Relationship Management
(For Students Admitted from 2024-2025)

Semester: I

Subject Code:

IBHOS14

Course Objectives:

1. To understand the concepts of customer relationship management
2. To deal with the customer relationship management in different sector

Hours/week: 2

Credit: 2

Unit I (6 hours)

Introduction to Customer Relationship Management: Meaning and Definition –Evolution of CRM- Importance – Benefits –Types of CRM-Operational-Analytical-Collaborative-Implementation of CRM Concept – Necessity for Adoption of CRM.

Unit II (6 hours)

Role of CRM in Various Stages of Sales Cycle: Customer Life Cycle – Role of CRM in Pre-Purchase Stage – Purchase Stage-Usage Stage-Repurchase Stage-Role of CRM Managers.

Unit III (6 hours)

A Journey from CRM to e-CRM: Concept of e-CRM– Benefits of e-CRM- Steps in e-CRM – Components of e-CRM--Difference between CRM and e-CRM – Challenges to e-CRM – Success Factors in e-CRM.

Unit IV (6 hours)

Economics of Building Customer Relationship: Customer Life Time Value – Benefits of Choosing the Right Customer – Benefits of Customer Loyalty - Measuring the Equity in Customer Relationship – Customer Satisfaction- CRM and Customer

Unit V (6 hours)

Scope of CRM in Different Sector: CRM in Financial Services – CRM in Hospital– CRM in Telecom – CRM in Insurance – CRM in Airlines – CRM in Hotels.

Course Outcomes:

After completion of this course, student will be able to

CO 1: To understand CRM concepts and the role of CRM in managing customers.

CO 2: To understand customer life cycle, key concepts and various stages of the sales cycle.

CO 3: To understand the use of technology including internet to support corporate CRM strategy.

CO 4: To understand customer behaviour, relationship marketing, customer satisfaction and loyalty

CO 5: To understand CRM in different sector such as Financial Services, Hospital, Telecom and Insurance, Airlines, and Hotels.

Text Book:

1. P.P Singh & N. Jinender Kumar, “*Customer Relationship Management*”, Deep and Deep Publication Pvt Ltd, New Delhi, 1st Edition, 2009.

Reference Books:

1. Jillydche, “*The CRM Hand Book*”, Pearson Education Publication, New Delhi, 10th Edition, 2011.

2. Roger J. Baran, Robeet J. Galka, Danielistrent, “*Customer Relationship Management*”, China Scientific Press China, 5th Edition, 2011.

3. Francis Buttle and Stan Maklan, “*Customer Relationship Marketing Concepts & Technologies*”, Fourth Edition, 2019

4. Adrian Payne, “*Hand Book of CRM,*” Heinemann Publications Imprint of Elsevier Linacre House, Jordan Hill, Oxford, 2006

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27

CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	3	3	3	33
CO 4	9	3	9	3	9	3	9	45
CO 5	9	9	9	3	9	9	9	57
Total	45	27	27	15	27	21	27	189

Low – 1

Medium – 3

High – 9

Core III Financial Reporting*

(For Students Admitted from 2023-24)

Semester : II**Hours/week: 5****Subject Code:****Credit: 5****IBHOC21****Course Objectives:**

The objectives of this course are

COB1: To make the students illustrate and explain the use of IFRS and various concepts pertaining to it.**COB2:** To make the students explain the conceptual framework (based on IFRS and) and its application for different transactions in corporate entities.**COB3:** To make the students identify the principles of recognizing the revenue of the business.**COB4:** To make the students develop skills for the preparation and presentation of the Financial Statements.**COB5:** To make the students competent to evaluate and analyze the Financial Statement of the business entity.**Unit I****13 hours****Use Of Ifrs &:** Understand the application of IFRS and framework.**Unit II****15 hours****Application of IFRS (IND AS) for Transactions:** Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.**Unit III****14 hours****Revenue Recognition :** Understand the principles of recognizing revenue of the business – revenue recognition for goods services, interest and dividends – concept of deferred income and accounting thereof.**Unit IV****17 hours****Preparation & Presentation of Financial Statements:** Thorough knowledge of

preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet).

Unit V

16 hours

Preparation of statement of cash flow (Single entity): Need and purpose of a cash flow statement – Format of cash flow statement – Classification into operating, investing and financing activities – Indirect Method of cash flow statements - Prepare extracts from a statement of cash flows for a single entity – Interpreting a cash flow statement.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the use of IFRS & various accounting concepts.

CO2: Apply the IFRS and for various transactions in corporate entities.

CO3: Identify and Understand the principles of recognizing revenue of the business.

CO4: Prepare and present financial statements by incorporating the effects of the accounting standards.

Text Book:

1. ACCA, Financial Reporting, Kaplan Publishing, 2020.

REFERENCES:

- 1 Financial Reporting, Becker Educational Development Corp., 2016.
- 2 Financial Reporting, BPP Learning Media LTD, 2016.
- 3 David Pen drill and Richard Lewis, 'Advanced Financial Accounting', Pearson Education Limited, 2003.
- 4 Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaed, 'Financial Reporting and Analysis', Pearson Publications, 2018.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	15	15	135

Low – 1

Medium – 3

High - 9

Core IV - Advanced Financial Accounting
(For Students Admitted from 2023-24)

Semester: II**Hours/week: 4****Subject Code:****Credit: 3****IBHOC22****Course Objectives:**

1. To facilitate a comprehensive understanding of the system of hire purchase and Instalment purchase.
2. To equip with the knowledge of royalty accounting and preparation of consignment accounts.

Unit I**12 hours**

Accounting for Hire Purchase and Installment systems: Meaning – features - advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value - default and repossession. Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtor's system, stock and debtors' system - branch final account system and wholesale basis system. Independent branches: concept - accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

Unit II**12 hours**

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

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

Unit III**12 hours**

Accounting for Partnership: Admission - Retirement and Dissolution of partnership firms including insolvency - piecemeal distribution of assets - Amalgamation of partnership firms - Conversion of partnership firm into a company and Sale to a company - Concept of Limited Liability Partnership.

Unit IV**12 hours**

Insurance Claims and Departmental Accounts: Insurance Claims: Meaning of insurance claims - Insurance policy for a business firm – Procedure for taking up Insurance Policy for

loss of stock and loss of profit - procedure to lodge insurance claim - Average clause and indemnity period. Ascertainment of claims against loss of stock and loss of profit.

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

Unit V

12 hours

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

Course Outcomes:

On successful completion of this course students will be able to

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

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

CO3: Use the different accounting procedure for partnership

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

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

Text Book:

1. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, 9th Edition, New Delhi, 2021
2. S.P.Jain & K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, Mumbai, 18th Edition, 2018.
3. A.Mukarjee & N.Hanif, *Advanced Accountancy*, McGraw Hill Publishers, New Delhi, 2019.

Reference Books:

1. Dam, B. B., & Gautam, H. C. 'Advanced Accounting', Gayatri Publications, Guwahati, 2019.
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. 'Financial Accounting', Vikas Publishing House Pvt. Ltd., New Delhi, 2018.

4.Monga, J. R. 'Financial Accounting: Concepts and Applications', Mayur, New Delhi, 2017

5.Godwin, N., Alderman, W., &Sanyal, 'Financial Accounting', Cengage Learning, Boston 2016.

7.Shukla, M. C., Grewal, T. S., & Gupta, S. C. 'Advanced Accounts', Vol.-I, S. Chand Publishing, New Delhi, 2016.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	15	15	135

Low – 1

Medium – 3

High – 9

AECC II - Basics of Cost Accounting*

(For Students Admitted from 2024-2025)

Semester: II

Hours/week: 5

Credit : 5

Subject Code:

IBHOA23

Course Objectives:

The objectives of this course are :

COB1: To enable students to understand the theoretical and conceptual framework of cost account and management accounting.

COB2: To acquaint the learners with calculation of different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies.

COB3: To familiarize with the principles of cost accounting for the application of management functions.

COB4: To get practical knowledge on the cost accounting methods & techniques in business context.

COB5: To develop clarity about standard costing budgeting and performance measurement

Unit I **15 hours**

Information For Management, data analysis and statistical techniques-

Accounting for management- purpose and role of cost and management accounting-planning, decision making and control-data and information-Sources of data (internal & external) -Concept of cost, cost classification based on nature of expenses, function, variability, Cost behavior with use of graphs, Concept of cost objects, cost units & Cost centers-Presenting information- Data analysis and statistical techniques- Sampling, Forecasting techniques, High Low method, regression, analysis, time series analysis-Summarizing and analyzing data

Unit II **15 hours**

Accounting for Costs – Material Labour and Overheads: Accounting for material costs, ordering, receiving & issuing material, methods of valuing purchases and issues (FIFO & Weighted Average methods only), EOQ, Inventory levels, Material control account Accounting for labour, direct & indirect cost of labour, remuneration methods (individual & group), labour turnover, overtime & idle time, labour efficiency, capacity & volume ratios, Labor control account, Accounting for overheads – allocation of overheads to production & nonproduction departments, apportions service overheads to production departments, production overhead absorption rates Under/Over absorption of overheads, Overhead control account.

Unit III **15 hours**

Cost accounting systems and Methods of costing

Absorption costing system, Marginal costing system, profit or loss under absorption and marginal costing, Reconcile the profits or losses, Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing, Activity based costing-total Quality management, Life cycle costing-target costing.

Unit IV **15 hour**

Budgeting and Standard costs

Nature and purpose of budgeting-Understand the use of budgets and standard costs for planning & control-Budget preparation, functional budgets, Cash budget-master budgets, flexible budgets, reconciliation budgeted profits with actuals, Capital budgeting and discounted cash flows, Internal rate of return, Net present value, Payback period, meaning & calculation of standard costs, computation of simple variances v/s budgets & standards, variance analysis, Sales variance, cost variance, Operating statements, Investigation of variance.

Unit V **15 hours**

Performance measurement

Performance measurement- Mission statement, Financial and Non-Financial performance measures , balance scorecard, 3E approach, Cost reduction ,value enhancement, Monitoring

performance and reporting.

Course Outcomes:

On successful completion of this course students get

CO1: Describe the different elements of Production and non-production costs – administrative, selling, distribution and finance.

CO2: Understanding the concept of costs with respect to material, labour and overheads

CO3: Understanding the accounting of overheads and its allocation and apportionment.

CO4: Prepare cost records and accounts in job and batch costing situations, and an understanding of methods of costing

CO5: Use of budgets and standard costs for planning and control

Text Books:

- 1 Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers , 2014.
- 2 ACCA, Management Accounting, Kaplan Publishing, 2020.

References:

- 1 T.S. Reddy & Y. Hari Prasad Reddy, “Cost Accounting”, Margham Publications, 2014.
- 2 N.K. Prasad and V.K.Prasad, ‘Cost Accounting’, Sultan Chand & Co, New Delhi, 2017.
- 3 Saxena and Vashist , ‘Cost Accounting’, Sultan Chand and Sons , 2014.
- 4 Dr. S.N Maheshwari - Management Accounting and Financial Analysis – Sultan Chand & Sons.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	15	15	135

Low –
1

SEC -Digital Marketing

(For Students Admitted from 2024-2025)

Semester: II
Subject Code:
IBHOS242

Hours/ week: 2
Credit: 2

Course Objectives:

- 1.To impart knowledge on digital marketing and web designing.
- 2.To provide conceptual foundation for online advertising, content marketing and social media platforms.

Unit I**6 hours**

Introduction to Digital Marketing: Meaning- Concepts –Digital Vs Real Marketing - Marketing Strategy- Marketing research- Importance of Marketing Strategy- Key Concepts- Methodologies.

Unit II**6 hours**

Introduction to Web Designing: Introduction - Web Design -Web Development- Process- Methodologies-SEO-Optimisation-E-Commerce-Types- Specific Channels For E-Commerce-E Retail Channels-Setting Up An E-Commerce Site-Search Advertising.

Unit III**6 hours**

Online Advertising: Nature - Concepts-Objectives- Recent Trends -Social Media Advertising-Advantages – Challenges - Analytical Tools - Types of Social Media Ads - Mobile Marketing –Internet Marketing- Social Media Marketing.

Unit IV**6 hours**

Content Marketing: Meaning-Definition-Strategic Building Blocks-Content Creation-Channel Distribution-Advantages-Challenges.

Unit V**6 hours**

Social Media: Introduction to Social Media Platform - Marketing With Social Media- Facebook- Youtube –Instagram - Pinterest- Other Social Media Options-CRM- CRM Model- CRM And Data- Benefits of CRM -CRM Strategy.

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain knowledge in general aspects of Digital Marketing

CO2: Experiment with web designing methodologies

CO3: Understand the role of online advertising and social media marketing

CO4: Frame various strategies in content marketing and its distribution channels

CO5: Construct social media platform for marketing

Text Book:

- 1.Rob stokes, *E-Marketing the Essential Guide to Marketing in a Digital World*, Quirk (pty) Ltd,Libre Texts,6th Edition,2016.
- 2.Philip Kotler, *Marketing 4.0: Moving from Traditional to Digital*, John Wiley & Sons, Inc, New Jersey, 2016.

Reference Books

1. Gerardus Blokdyk, *Digital Marketing A Complete Guide*, 5STARCOoks, 2019 Edition.
2. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson Publication, 2017 .
3. Simon Kingsnorth, *Digital Marketing Strategy: An Integrated Approach to Online Marketing*, 2019.

Journals :

1. Indian Journal of Marketing.

E-Resources :

1. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/Content-Marketing-Bluebook-by-Seven-Boats-Academy.pdf>.
2. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/SMM-Panorama-by-Seven-Boats-Academy.pdf>.
3. <https://cdn.7boats.com/academy/wp-content/uploads/2017/04/FB-Marketing-Guide-by-Seven-Boats-Academy.pdf>.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	3	3	3	3	9	3	33
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	1	3	3	9	3	29
CO 4	9	1	9	3	3	9	3	37
CO 5	9	9	9	3	3	9	3	45
Total	45	15	25	15	21	39	15	175

Low – 1 Medium – 3 High – 9

Extra Credit – Business Communication
(For Students Admitted from 2023-24)

Semester: II

Subject Code:

Hours/Week:-

Credit: 2

IBHOX21/IBCO

X21/IBPAX21/

IBFTX21

Course Objectives:

1. To learn the basic concepts in business communication
2. To understand the various communication methods and theoretical framework required to run a business

Unit I

Introduction to Communication: Communication in Business – Types of

Communication - Barriers to Communication – Principles of Effective Communication – Grammatical Standards in Communication – Factors for Selection of Means of Communication.

Unit II

Types of Letters: Application for Job Positions – Trade Letters – Enquiries, Offers – Resume Preparation.

Unit III

Quotations: Orders – Confirmation – Execution – Cancellation of an Order, Complaints and Adjustments – Letters of Collection – Modern Methods of Communication.

Unit IV

Banking Correspondence: Elements – Types – Letters of Banking Correspondence.

Unit V

Report Writing & E-Mail Etiquettes: Types, Structure and Methods of Drafting Reports for Individuals and Committees – Annual Reports of Businesses. Concept of Email Etiquettes – Types of Email – Forms of Email.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge on communication

CO2: Identify the theoretical framework for writing business letters

CO3: Prepare quotations, letters and modern methods for communication

CO4: Deal with banking correspondence

CO5: Draft report for business

Text Book:

1.R.C.Bhatia, *Modern Commercial Correspondence & Office Management*, Sterling Publishers Pvt. Limited, 19th May, 2015.

Journal

1.Ramesh Pattan Chetty, *Business Communication*, R.Chand & CO, 1st January, 2019.

2.R.C.Sharma, Krishna Mohan & Virendra Singh Nirban, *Business Correspondence*, McGraw Hill Publications, 15th July, 2020.

E- Resources:

1.www.yourarticlelibrary.com

2.www.businessnewsdaily.com

Course Outcomes	Programme outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	9	3	3	9	3	3	39
CO 4	9	3	3	3	3	3	9	33

CO 5	9	9	9	3	9	3	9	51
Total	45	27	21	15	27	15	27	177

Low – 1

Medium – 3

High – 9

Core VI - Advanced Financial Reporting*

(For Students Admitted from 2024-2025)

Semester: III**Hours/week: 5****Subject Code:****Credit: 5****IBHOC31****Course Objectives:**

The objectives of this course are:

COB1: To underpin the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and IND AS) that are applicable to corporate entities.

COB2: To acquaint the learner with calculations of single entity financial statements.

COB3: To make students practice the concepts related to group accounts which include parent, subsidiary and associate accounts.

COB4: To facilitate the preparation of consolidated financial statements.

COB5: To enlighten students on the current developments in financial accounting.

Unit I**15 hours**

Application of Accounting Standards: Standards related to Incomes Taxes including deferred taxation , cash flows , Government Grants , effects of changes in foreign exchange rates , investments in associates & joint ventures , leases , financial instruments (excluding hedge accounting & impairment of financial assets) , earnings per share , investment property , non-current assets held for sale and fair value measurement.

Unit II**15 hours**

Preparation of Single Entity Financial Statements: Preparation of statement of changes to equity and cash flow statements for a single entity , statement of profit or loss and balance sheet with adjustments pertaining to the standards (covered in Unit I).

Unit III**15 hours**

Group Accounts, Basics: Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non, controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements.

Unit IV**17 hours**

Preparation of Consolidated Financial Statements: Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one

associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition ,computation of group reserves on date of consolidation – fair value adjustments on consolidation , effects of intra-group trading on consolidation , effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements, provision for unrealised profits,, disposal

Unit V

13 hours

Interpretation of financial Statements Computation of various financial ratios and interpretation of the financial statements condition based on these ratios.

Course Outcomes:

After completion of this course, student will be able to

CO1: Apply the provisions of relevant accounting standards in relation to accounting for government grants.

CO2: Prepare an entity's statement of financial position and statement of profit or loss and other comprehensive income in accordance with the structure and content prescribed within IFRS

CO3: Explain the concept of group and non-controlling assets.

CO4: Prepare a consolidated statement of financial position for a simple group (parent and one subsidiary and associate) dealing with pre- and post-acquisition profits, non-controlling interests and consolidated goodwill.

CO5: Describe the concepts of integrated reporting.

Text Book:

- 1 ACCA, Financial Reporting, Kaplan Publishing, 2020.

References:

- 1 Financial Reporting, Becker Educational Development Corp., 2016
- 2 Financial Reporting, BPP Learning Media LTD, 2016
- 3 David Pen drill and Richard Lewis, ‘Advanced Financial Accounting’, Pearson Education Limited, 7TH Edition, 2003
- 4 Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt, Financial Reporting and Analysis, 8th Edition, Pearson Publications, 2007

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27

CO4	9	3	3	3	3	3	3	27
CO5	9	3	3	3	3	3	3	27
Total	45	15	15	15	15	15	15	135

Low – 1

Medium – 3

High – 9

Core VII - Financial Management I*

(For Students Admitted from 2024-2025)

Semester: III**Hours/week: 5****Subject Code:****Credit: 5****IBHOC32****Course Objectives:**

The objectives of this course are:

COB1: To provide learners with the comprehensive understanding of the function of financial management in the context of a business organisation.

COB2: To familiarize the working of financial markets and institutions in different environment.

COB3: To provide the skills related to understand and calculation of working capital management in a firm.

COB4: To facilitate different investment appraisal techniques to the learners.

COB5: To provide the understanding and analysis skills related to special investment decisions.

Unit I**12 hours**

Role & Purpose of Finance Function: Financial objective of a business organization , shareholder value maximization v/s profit maximization, growth in earning per share, total shareholder return , possible conflict between stakeholder objectives and balancing them, linkage of financial objective with corporate strategy , financial & other objectives of a not-for-profit organization.

Unit II**15 hours**

Financial Management Environment: Macroeconomic environment of the business , role & impact of fiscal & monetary policies, interest rate & exchange rate policies , competition policies , nature & role of financial markets such as capital market, money market, currency market , products in capital markets & money markets such as derivatives.

Unit III**18 hours**

Working Capital Management: Elements and composition of working capital , objective of working capital management through balancing of profitability v/s liquidity , cash

operating cycle, factors influencing it and computation thereof , management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques , management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting , managing accounts payables through bulk discounts, early payment discounts , managing cash using Baumol's model and Millar-Orr model , working capital financing strategies.

Unit IV

17 hours

Investment Appraisal Techniques: Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal , payback period & discounted payback , Return on Capital Employed (ROCE) , Net Present Value (NPV) and Internal rate of Return (IRR) , relative merits & demerits of these methods , project risk assessment through sensitivity analysis.

Unit V

16 hours

Special Investment Decisions: Lease v/s buy decision , replacement cycle decision , use of the equivalent annual cost technique , single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method , risk adjusted discount rates.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the nature and purpose of financial management

CO2: Explain how government economic policy interacts with planning and decision-making in business.

CO3: Calculate the level of working capital investment in current assets and discuss the key factors determining working capital cycle.

CO4: Calculate internal rate of return and discuss its usefulness as an investment appraisal method.

CO5: Apply probability analysis to investment projects and discuss the usefulness of probability analysis in assisting investment decisions.

Text Book:

- 1 ACCA, Financial Management, Kaplan Publishing, 2020.
- 2 I M Pandey, 'Financial Management, Pearson, 12th edition, 2021

References:

- 3 S N Maheshwari, "Financial Management: Principles and Practice", Sultan

Chand, 2019

- 4 Dr. Aswathanarayana.T & Dr. B.G. Satyaprasad, 'Financial Management' Himalyan Publishing House, 2020
- 5 Khan and Jain, 'Financial Management', Tata McGraw Hill, 2018, 8th edition.
- 6 Prasanna Chandra, 'Financial Management', Tata McGraw Hill, 2019.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	3	3	3	3	33
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	9	33
CO4	9	3	3	3	3	9	9	39
CO5	9	3	3	3	3	9	3	33
Total	45	21	15	15	15	27	27	165

Low – 1

Medium – 3

High – 9

Core VIII - Management Accounting I*

(For Students Admitted from 2024-2025)

Semester: III

Hours/week: 5

Subject Code:

Credit: 5

IBHOC33

Course Objectives:

The objective of this course are:

COB1: To acquaint learners with the alternative approaches of production costing.

COB2: To develop the skills for calculations of different costing methods.

COB3: To facilitate different methods and techniques related to decision making in a company.

COB4: To provide the skills related to pricing decisions.

COB5: To provide the understanding and analysis skills related to risk in business decisions.

Unit I

15 hours

Advanced Management Accounting Techniques – I: Activity-based-costing , use of appropriate cost drivers , calculation of costs per driver & per unit , comparing the ABC and traditional absorption costing; Target costing , derive a target cost in manufacturing &

service industry , suggest how a target cost gap can be reduced.

Unit II

15 hours

Advanced Management Accounting Techniques – II: Life cycle costing , costs involved at different stages of life cycle , benefits & application of life cycle costing; Throughput accounting , theory of constraints , calculation & interpretation of Throughput Accounting Ratio (TPAR) , application in a multi-product entity; and environmental accounting , management of environmental costs , accounting for environment costs.

Unity III

15 hours

Decision Making Techniques: Understand & apply the concept of relevant costs , determination of relevance with regard to a contextual decision , opportunity costs , cost-volume-profit (CVP) relationship , calculate & interpret break-even point and margin of safety , estimation of target profit in single & multi-product scenario , resource optimisation in light of limiting factors , single or multiple factors , make or buy decisions.

Unit IV

15 hours

Pricing Decisions And Risk Analysis: Factors affecting pricing of product or services , price elasticity of demand , demand equation , calculate optimum selling price with $MR = MC$ equation , pricing strategies such as skimming, penetration, differential, cost-plus pricing.

Unit V

15 hours

Risk Analysis in Business Decisions: Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret , use of expected value technique , decision tree , value of perfect & imperfect information.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain activity based costing (ABC), target costing, life cycle costing and total quality management (TQM) as alternative cost management techniques.

CO2: Calculate & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity

CO3: Calculate & interpret break-even point and margin of safety.

CO4: Workout optimum selling price with Marginal Costing and Revenue.

CO5: Discuss and evaluate expected value using decision tree analysis.

Text Book:

- 1 ACCA, Management Accounting, Kaplan Publishing, 2022

References:

1. Jain & Narang. "Cost Accounting", Kalyani Publishers, 2015 Reprint.
2. B S Khanna , S C L Batra , I.M. Pandey & G K Ahuja, "Practical Costing", S. Chand Publishing, 2019
3. M. N. Arora, "Cost Accounting", Vikas Publication House Pvt Ltd., 2021
4. Prof. M.L. Agarwal and Vinoba Bhawe, "Cost and Management Accounting", Sahitya Bhawan, 2021.

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO2	PO 3	PO 4	PO 5	PO6	PO 7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	9	9	39
CO3	9	3	9	3	9	9	9	51
CO4	9	9	9	3	3	3	9	45
CO5	9	9	3	3	9	9	9	51
Total	45	27	27	15	27	33	39	213

Low – 1

Medium – 3

High - 9

AECC III – Business Statistics
(For Students Admitted from 2024-2025)

Semester: III**Hours/week: 5****Subject Code:****Credit: 3****IBHOA34/ IBFTC31****Course Objectives:**

- 1.To provide a strong foundations in the principles of statistics
- 2.To explain statistical techniques and tools for business applications

Unit I**15 hours**

Introduction to Statistics: Meaning – Definition – Importance – Functions – Limitations – Classification – Tabulation – Diagrams – Graphic Representation.

Unit II**15 hours**

Measures of Central Tendency: Mean – Median – Mode – Combined Mean – Weighted Mean – Harmonic and Geometric Mean.

Unit III**15 hours**

Measures of Dispersion and Variability: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation.

Unit IV**15 hours**

Correlation and Regression Analysis: Correlation: Types – Methods – Karl Pearson's Coefficient of Correlation – Spearman Rank Correlation. Regression Analysis: Simple Regression – Equations – Deviation taken from Arithmetic Mean – Deviation taken from Assumed Mean – Correlation Vs Regression.

Unit V**15 hours**

Analysis of Time Series: Utility of Time Series Analysis – Components of Time Series – Measurement of Trend – Method of Semi Averages, Moving Averages and Least Squares – Index Number – Classification – Methods of Constructing Index Number – Un weighted Index – Weighted Index – Consumer Price Index.

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain Knowledge in statistical tools with its concepts

CO2: Explain the central tendency

CO3: Apply the measures of dispersion and variability

CO4: Make Use of the techniques of investigating the relationship between two quantitative variables

CO5: Work and Interpret on analysis of time series

Text Book:

1. S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 46th Edition, 2021.

Reference Books:

1.S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi, 7th Edition, 2018.

2. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1st Edition, 2015.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Journal

International Journal of Statistics and Management System

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	9	3	3	31
CO 3	9	1	3	3	3	3	3	25
CO 4	9	1	9	3	9	9	3	43
CO 5	9	1	9	3	9	9	3	43
Total	45	5	27	15	33	27	15	167

Low – 1

Medium – 3

High – 9

SEC III – Goods and Service Tax
(For Students Admitted from 2024-2025)

Semester: III

Hours/week: 2

Subject Code:

IBHOS35P

Credit: 2

Course Objectives:

1. To impart knowledge of the principles and provisions of GST and Registration
2. To gain information on the exemption and charge of GST

Unit I

6 hours

Goods and Services Tax (GST) in India: Introduction – Direct and Indirect Taxes – Features of Indirect Taxes – Genesis of GST in India – Concepts of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST – Constitutional Provisions.

Unit II

6 hours

Registration: Introduction – Persons liable and not liable for Registration – Compulsory Registration in certain cases – Procedure for Registration – Amendment of Registration – Cancellation and Revocation of Registration – Types of Dealers.

Unit III

6 hours

Charge of GST : Introduction – Relevant Definitions – Extent and Commencement of GST Law – Levy and Collection of CGST and IGST (Section 9 of CGST Act and Section 5 of IGST Act) – Composition Levy (Section 10 of CGST Act).

Unit IV

6 hours

Exemptions from GST: Introduction – Power of Grant Exemption from Tax (Section 11 of CGST Act and Section 6 of IGST Act) – Goods Exempt from Tax – List of Services Exempt from Tax.

Unit V

6 hours

Payment of Tax: Introduction – Payment of Tax, Interest, Penalty and other Amounts – Interest on Delayed Payment of Tax – Tax Wrongfully Collected and Paid to Central Government or State Government – Hands on experience on E-filing.

Course Outcomes:

After completion of this course, student will be able to

CO1: Understand the concepts of Goods and Services tax

CO2: Explain the procedure, Amendment and Cancellation of registration

CO3: Analyse the charge of GST

CO4: Discriminate the exemptions from GST

CO5: Get Knowledge in payment of tax

Text Book:

Balachanran V, *Indirect Taxation (Goods and Services Tax and Customs Law)*, SultanChand & Sons, 2019.

Reference Books:

1. Gupta S.S, *GST Laws and Practices*, Taxman's Publications, New Delhi, 2017.
2. Raman Singla & Pallavi Singla, *Simplified Approach to GST: A Ready Reckoner*, Young Global Publications, 2017.
3. Dr.Awdhesh Singh, *GST Made Simple*, Centax Publications, 2017.
4. Gurukripa, *GST Self Learning*, Gurukripa Publications. Chennai, 2017.

E-Resources:

1. <http://www.unishivaji.ac.in/uploads/distedu/sim1/B.%20Com.%20III%20Adv.%20Acc.%20Sem.%20VI%20P.%20IV%20Unit-4.pdf>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/nitibhasinchapter2.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	1	3	3	1	9	29
CO2	9	3	3	1	3	3	3	25
CO3	9	1	3	3	1	3	9	29
CO4	9	3	1	3	3	1	9	29
CO5	9	3	3	9	1	1	3	29
Total	45	13	11	19	11	9	33	141

Low – 1

Medium – 3

High – 9

Extra Credit – International Marketing

(For Students Admitted from 2024-2025)

Semester: III**Hours/week: -****Subject Code:****Credit: 2****IBHOX3/IBCOX3/****IBPAX3/IBFTX3****Course Objectives:**

- 1.To explore all aspects of marketing from global perspective to respond to international opportunities and competitive situations
- 2.To develop creative international market entry and survival strategy

Unit I

International Marketing: Objectives of International Business – International Orientations: Ethnocentric, Polycentric, Regiocentric, & Geocentric – International Marketing Decision-International Business, Market Selection, Entry & Operating, Marketing Mix, International Organization Decision – Problems in International Marketing - International Marketing vs. Domestic Marketing.

Unit II

Technology Oriented Product: Types of Product Technology-Benefits-Global Opportunities in Competitive Business-Global Index in Marketing-Product Communication Strategy-Globalization vs Localization-Pricing Strategy-Objectives –Factors affecting Pricing-Methods of

Pricing-Promotion –Factors influencing Promotion Strategy-Promotion Mix-Export Promotion Organization-Personal Selling.

Unit III

International Channels of Distribution: Channels between Nations – Home Country Production – Indirect Exporting - Marketing Middlemen - Merchants – Agents / Brokers – Cooperative Organizations – Direct Exporting- Type of Foreign Intermediates – Overseas Production – Marketing Environment and Internal Distribution – Factors influencing Channel Selection.

Unit IV

International Trade Financing: Institutional Finance for Export- Pre Shipment for Credit – Post Shipment Finance – Short Term Finance – Medium & Long Term Finance – EXIM Bank – Export Credit Risk Insurance –Export Credit Guarantee Corporation- Quality Control and Pre Shipment Inspection – Foreign Exchange Management Act (FEMA).

Unit V

Export Documentation: Preliminaries- IEC Number – Membership cum Registration – Inquiry and Offer- Confirmation of Order – Export License – Finance – Production / Procurement of Goods – Shipping Space – Packing and Marking – Quality Control and Pre - Shipping Inspection – Excise – Clearance – Custom Formalities – Exchange Control Formalities – Insurance – Shipping the Goods – Negotiation of Documents – Export Incentives – Export Document – Standardised and Aligned Pre – Shipment Documents.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Identify the nuances and challenges of doing business in different cultural environment

CO 2: Evaluate and design sustainable pricing strategies

CO 3: Apply relevant distribution logistics

CO 4: Gain knowledge in terms of international payment

CO 5: Understand India’s recent export import policies

Text Book:

1. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House, New Delhi, 19th Edition, 2015.

Reference Books:

1. Cateora, *International Marketing*, McGraw Hill India, 18th Edition, 2019.

2. Philip R. Cateora, John Graham, Mary C. Gilly, *International Marketing*, McGraw-Hill College, 18th Edition, 2019.

3. Christopher L Myers, *International Marketing: Winning in the New Global Economy*, Cognella Academic Publishing, 2021.

Journal:

1. Indian Journal of Marketing Management and Research

E-Resources:

1. <https://businessjargons.com/international-marketing.html>

2. <https://www.mediabeacon.com/en/blog/global-marketing-strategy>

3. <https://www.marketing-schools.org/types-of-marketing/international-marketing/#section-2>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO								

CO1	9	9	3	3	9	9	9	51
CO2	9	9	3	3	9	9	9	51
CO3	9	3	3	3	9	9	9	45
CO4	9	9	3	9	9	9	9	57
CO5	9	3	3	3	3	3	9	33
Total	45	33	15	21	39	39	45	237

Low -1

Medium - 3

High -9

Core IX - Financial Management II*

(For Students Admitted from 2024-2025)

Semester: IV**Hours/week: 5****Subject Code:****Credit: 5****IBHOC41****Course Objectives**

The objectives of this course are:

COB1: To provide the students with the comprehensive knowledge of the Business finance, sources of funds and the function of financial management.**COB2:** To discuss the concepts related to capital structure theories and cost of capital.**COB3:** To acquaint the learner with business valuation through different techniques.**COB4:** To facilitate students to analyse the financial risk and the risk management tools.**COB5:** To enlighten the students practical knowledge in managing currency and interest rate risk**Unit I****14 hours****Business Finance and Sources of Funds:** Understand & evaluate various short & long term sources of finance such as equity and debt, methods of raising equity such as rights issue, initial public offer (IPO), sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara, sources of fiancé for SME sector including venture capital, crowd funding and angel financing.**Unit II****17 hours****Capital Structure Theories And Cost Of Capital:** Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk, estimating cost of debt (irredeemable & redeemable), convertible debt, estimating Weighted Average Cost of Capital (WACC) using book value and market value weightage, capital structure theories including traditional view and Modigliani-Millar view (without & with tax), pecking order theory**Unit III****14 hours**

Business Valuations: Purpose of business valuation, various situations which demand business valuation, models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method, valuation of debt.

Unit IV **15 hours**

Financial Risk Management : Sources of & factors influencing Foreign currency risks, types of currency risks such as transaction risk, translation risk, & economic risks, causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation, centralised & decentralised treasury function.

Unit V **15 hours**

Risk Management Tools – Currency & Interest Rate Risks: Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging), Causes of interest rate fluctuations, managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA)).

Course Outcomes:

After completion of this course, student will be able to

CO1: Describe the sources of business finance with their relative merits and demerits.

CO2: Identify the capital structure theories and cost of capital.

CO3: Classify the concepts of business valuation.

CO4: Examine the concepts of financial risk management

CO5: Explain the tools and techniques of financial risk management in the context of foreign currency risks & interest rate risks

Text Book:

1. ACCA Study Material, Financial Management, Kaplan Publishing, 2021

References:

1. I.M Pandey, “Financial Management”, Pearson Education, 12th Edition, India, 2021
2. S N Maheshwari, “Financial Management”, Sultan Chand, India, 2013
3. Sudarsana Reddy G, “Financial Management”, Himalaya Publishing House Private Limited, India, 2017

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	3	3	3	3	3	33
CO2	9	3	3	3	3	3	3	27

CO3	9	3	3	3	3	3	9	33
CO4	9	3	3	3	3	9	9	39
CO5	9	3	3	3	3	9	3	33
Total	45	21	15	15	15	27	27	165

Low – 1

Medium – 3

High – 9

Core X –Income Tax Law and Practice

(For Students Admitted from 2024-2025)

Semester: IV**Hours/week: 5****Subject Code:****Credit: 3****IBHOC42****Course Objectives:**

1. To enable the students to understand the basic concepts and terms related to Income Tax, including assessee, person, assessment year, previous year, total income.
2. To enable the students to compute income under five heads of income namely Income from salaries, House Property, Business & Profession, Capital Gains and Income from other sources.
3. To enable students to evaluate under each heads of income the various deductions available for good tax planning.

Unit I**15 hours****Introduction to taxation and residential status:**

History of taxation and Income tax in India - Meaning of tax - Types of tax - Types of direct tax.

Income Tax:- Meaning, objectives, features, administration of income tax in India

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax, permanent account number (PAN).

Residential status of individuals, HUF, Firms, Association of Persons (AOP's)/Body of Individuals (BOI's) and Company.

Unit II**15 hours****Income from Salaries:**

Salary: Meaning, Characteristics, Allowances, Perquisites and their valuation, Incomes exempt u/s 10 relating to computation of salary income: Gratuity, Commuted Pension, Compensation on VRS, House Rent Allowance and Receipts from LIC Policy only. Deductions u/s 16.

Computation of taxable salary income.

Unit III**15 hours****Income from House Property:**

Concept of Fair Rental Value, Composite Rent, Standard Rent,, Expected Rent, Municipal Value - Meaning of Annual Value of house property - Determination of AV of different types of house properties - Deductions u/s 24(1) - Computation of Gross Annual Value, Annual Value and Income from house properties.

Unit IV**15 hours****Profits and gains from Business or Profession::**

Meaning of business, profession and speculative business- Permissible deductions u/s 30 to 37 - Payments not deductible - Depreciation: Rules governing depreciation, Additional depreciation, Computation of depreciation and WDV under Block of Assets Method. Computation of business income and professional income.

Unit V**15 hours**

Capital Gain and Income from Other Sources: Meaning & definition of capital gains-Types of capital gains - Differences between LTCG & STCG-Transfer: Meaning - Cost of Acquisition - Exemption of capital gains u/s 54. Simple problems on computation of taxable capital gains.

Income chargeable under the head Income from other sources-Interest on securities-Grossing up of interest on securities. Problems on computation of income from other sources.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Comprehend basic knowledge in Income tax
CO2: Compute income from salary
CO3: Compute income from house property
CO4: Compute income from business or profession
CO5: Compute capital gains and income from other sources

Text Book:

1. Mehrotra H.C. & Goyal S.P, *Income Tax Law & Accounts*, Sathya Bhawan Publication, Relevant Assessment Year Edition, New Delhi, 2021
2. Students Hand Book on Income Tax Law by Manoharan T N (Snowwhite Publications, Mumbai)

Reference Books:

1. Dr. Vinod K. Singhania, *Direct Taxes law & Practices*, Tan Prints India Pvt Ltd, Relevant Assessment Year Edition, 2021
2. Lal.B.B and Vashisht. N, *Direct Taxes Practices & Planning*, Pearson Publications, Relevant Assessment Year Edition, New Delhi, 2021
3. Dr. Bhushan and Sharma.K, *Income Tax*, Kalyan Publishers, Relevant Assessment Year Edition, New Delhi, 2021.
4. Income Tax including Tax Planning and Management by Dr. H.C. Mehrotra and Dr. S P Goyal (Sahitya Bhavan Publications, Agra)

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO 1	9	1	3	3	3	3	3	25
CO 2	9	1	3	3	3	9	3	31
CO 3	9	1	3	3	3	3	3	25

CO 4	9	1	3	1	3	3	3	23
CO 5	9	1	3	1	3	3	3	23
Total	45	5	15	11	15	21	15	127
	Low – 1			Medium – 3			High – 9	

Core XI - Management Accounting II*

(For Students Admitted from 2024-2025)

Semester: IV

Hours/week: 5

Subject Code:

Credit: 5

IBHOC43

Course Objectives:

The objectives of this course are:

COB1: To enable the students to develop the knowledge and skills in budgetary systems in organisation

COB2: To familiarize with tools for the preparation of accounts related to standard costing - variance analysis

COB3: To identify financial and non-financial performance indicators in organizations

COB4: Learners will identify and financial and non-financial performance indicators in organizations

COB5: To develop the knowledge in external considerations in performance management.

Unit I

16 hours

Advanced Budgetary Control: Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, preparation of flexed budgets, beyond budgeting model, employee participation in budgetary system, quantitative analysis using high-low method, applying learning curve model.

Unit II

14 hours

Standard Costing – Variance Analysis: Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances, performance analysis with variances, assigning the variances to the managers.

Unit III

16 hours

Performance Analysis: Understand & apply financial & non-financial performance indicators (KPIs), using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement, using Value-for-money approach for not-for-profit organisations, economy, efficiency & effectiveness approach.

Unit IV

15 hours

Divisional Performance: Mechanism for evaluating the performance of a business

division and the divisional managers, tools such as Return on Investment (ROI), Residual Income (RI), impact of transfer pricing on divisional performance, methods of setting transfer prices.

Unit V

14 hours

Behavioural Considerations: Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact, illustrate how behavioural aspects affect the performance of an organisation.

Course Outcomes:

After completion of this course, student will be able to

CO1: Illustrate the budgetary systems in an organisation

CO2: Apply financial and non-financial performance indicators in organizations

CO3: Explain financial and non-financial performance indicators in organizations

CO4: Classify financial and non-financial performance indicators in organizations

CO5: Describe the external considerations in performance management

Text Book:

1. ACCA Study Material, Kaplan Publishing, 2020

References:

1. M.Y. Khan and P.K. Jain, "Management Accounting Text, Problems and Cases", McGraw Hill Education, 7th Edition, India, 2017.
2. Horngren, Sundem, Schatzberg and Burgstahler, "Introduction to Management Accounting", Pearson Education, 16th Edition, India, 2013.

Note : The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	TOTAL
CO1	3	3	3	9	3	1	1	23
CO2	9	1	9	9	3	3	3	37
CO3	9	3	9	3	3	9	9	45
CO4	9	3	3	9	3	3	3	33
CO5	9	3	3	9	3	9	3	39
TOTAL	39	13	27	39	15	25	19	177

Low-1

Medium-3

High-9

Core XII - Business Intelligence using Excel and Access*
(For Students Admitted from 2024-2025)

Semester: IV

Hours/week: 5

Subject Code:

Credit: 3

IBHOC44

Course Objectives:

1. Demonstrate a basic understanding of computer Excel and Access.
2. To enable the learner to describe and use query, form, and reports

Unit I

15 hours

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

Unit II

15 hours

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

Unit III

15 hours

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

Unit IV

15 hours

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, Working with fields, Creating contacts table.

Unit V

15 hours

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

Text Book:

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

Reference Books:

1. Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
2. Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
3. "Access video training - Access - support.microsoft.com." <https://support.microsoft.com/en->

us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6.

4."Excel video training - Office Support - support.microsoft.com." <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

MS-EXCEL

1. Prepare a bar chart using chart wizard representing rainfall for the last 5 years in MS-EXCEL. Assume the rainfall indices
2. Prepare student's mark list and calculate total, average, result, rank and grade.
3. Prepare the electricity bill.
4. Illustrate the numeric functions
5. Illustrate the character functions
6. Calculate Mean, Median, and Mode.
7. Prepare Sales details.
8. Prepare employees to pay bills and order them according to their salaries.

MS-ACCESS

1. Create a table on student Marks details and query the table to list students who are getting greater than 90 marks in Mathematics.
2. Create a table on player details and prepare report.
3. Create a table on Employee details and query the table using wizard to list employees who are getting salary more than Rs. 10,000.
4. Create a table on Employee details and prepare report using wizard.

Create a table on Employee details and update the salary using a form using wizard

Course Outcomes:

After completion of this course, student will be able to

CO1: Summarize the concept of excel formulas, tables, and queries

CO2: Demonstrate the data in chart and graph. and report

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

CO4: Evaluate on pivot table, queries, working with fields, and t e f queries

CO5: Develop the query, form, and report in Excel and Access.

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	TOTAL
CO1	3	3	3	9	3	1	1	23
CO2	9	1	9	9	3	3	3	37
CO3	9	3	9	3	3	9	9	45

CO4	9	3	3	9	3	3	3	33
CO5	9	3	3	9	3	9	3	39
TOTAL	39	13	27	39	15	25	19	177

Low-1 Medium-3 High-9

AECC IV – Human Resource Management

(For Students Admitted from 2024-2025)

Semester: IV

Hours/week: 4

Subject Code:

Credit: 3

IBHOA45

Course Objectives:

1. To gain knowledge on HRM and its significance in business.
2. To provide knowledge on concepts, theories, scope and development of Human Resource Management practices at both national and global level.

Unit I

12 hours

Human Resource Management: Characteristics of a Personnel Manager- Importance- Objectives – Scope-Functions of Human Resource Management- Managerial Functions -Planning ,Organising, Directing, Coordinating and Controlling -- Operative Functions–Difference between Personnel Management and Human Resource Management-Role of Human Resource Manager.

Unit II

12 hours

Human Resource Planning: Need for Human Resource Planning-Benefits- Recruitment: Sources of Recruitment-Methods or Techniques of Recruitment - Direct Method, Indirect Method, and Third Party Methods-Selection - Steps in Selection Procedure-Interviews-Types-Guidelines for Conducting an Interview.

Unit III

12 hours

Training and Development: Need -Importance- Responsibility for Training -Steps in Training Programmes -Training Policy-Training Methods - On – the-Job -Training (OJT), Job Instruction Training (JIT) Vestibule Training, Off –the-Job Methods.

Unit IV

12 hours

Establishing Pay Plans: Basis of Compensation -Factors Determining Pay Rate-Job Evaluation-Incentives-Statutory Benefits-Non Statutory (Voluntary) Benefits-Insurance Benefits-Retirement Benefits and other Welfare Measures to Build Employee Commitment.

Unit V

12 hours

Performance Appraisal: Purpose-Importance-Approaches to Performance Appraisal-Methods of Performance Appraisal - Traditional Methods, Modern Methods–Promotion-Purpose-Types of Promotion-Demotion-Causes of Demotion-Transfer-Purpose of Transfer-Separation.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the evolution and scope of HRM

CO 2: Assess the role of human resources policies and practices

CO 3: Analyse the various operative functions of HRM

CO 4: Identify the challenges of human resource management

CO 5: Evaluate the e-HRM practices in industry

Text Book:

1. K. Aswathappa, *Human Resource Management Text and Cases*, McGrawHill Education, 8th Edition, 2017.

Reference Books:

- 1.P. Subba Rao, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, New Delhi, 5th Edition, 2015
2. Dr. T.P. Renuka Murthy, Santosh B.R, *Human Resource Management*, Himalaya Publishing House, 1st Edition, 2017
3. Gary Dessler, *Human Resource Management*, Pearson Education, 16th Edition, 2020
4. Robert N. Lussier, John R. Hendon, *Human Resource Management: Functions, Applications, and Skill Development*, SAGE Publications, 1st Edition, 2021.

Journal

1. Indian Journal of Training and Development

E – Resources:

1. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=ahLCajOqz6/GWFCSpr/XYg==>
2. <https://www.jigsawacademy.com/blogs/hr-analytics/functions-of-hrm/>
3. <https://www.managementstudyguide.com/processes-in-human-resource-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	9	39
CO2	9	3	3	3	3	3	9	33
CO3	9	3	3	3	3	3	9	33
CO4	9	3	3	3	3	3	9	33
CO5	9	3	3	3	3	3	9	33
Total	45	15	15	15	15	21	45	171

Low -1

Medium - 3

High -9

SEC - Corporate Compliance Management

(For Students Admitted from 2024-2025)

Semester: IV**Hours/week: 2****Subject Code:****Credit: 2****IBHOS46****Course Objectives:**

- 1.To make the students to understand the fundamental theories and practices of corporate compliance management
- 2.To acquire skills to prepare report in secretarial audit

Unit I**6 hours**

Nature – Objectives - Significance - Scope of Due Diligence; Steps in the Process of Due Diligence- Areas of Due Diligence - Initial Public Offer, Follow - On Public Offer (FPO), Rights Issue-Employees Stock Option Plans-Preferential Allotment.

Unit II**6 hours**

Equity Shares with Differential Rights - Issue of Debt Debentures - Bonds - Warrants – Equity Shares with Preferential Rights.

Unit III**6 hours**

Compliance Management-Concept-Significance –systems Approach to Compliance Management- Process of Establishment of Compliance Management System- Compliance in Letter and Spirit.

Unit IV**6 hours**

Secretarial Audit-Need, Objectives–Scope-Process-Periodicity and Format for Secretarial Audit Report – Check - List Under Various Corporate Laws - Share Transfer Audit- Compliance Certificate.

Unit V**6 hours**

Search/Status Reports-Importance, Scope-Verification of Documents relating to Charges - Requirements of Financial Institutions and Corporate Lenders-Preparation of Report.

Course Outcomes:

After completion of this course, student will be able to

CO1: Gain knowledge in composite legal due diligence in corporate activities

CO2: Classify the various equity shares with preferential rights

CO3: Analyse the compliance management System

CO4: Demonstrate various aspects of secretarial audit

CO5: Evaluate and justify the requirements of financial institutions and corporate lenders

Text Book:

1. E.Gordon & K. Natarajan, *Financial Markets and Services*, Himalaya Publishing House, 10th Edition, 2016.
2. Nitish Singh, *Compliance Management*, Praeger Publications, 2015.

Reference Books:

1. C.S. Anoop Jain, *Secretarial Audit, Compliance Management and Due Diligence* AJ Publications, 16th Edition, 2021
2. Santiago Wortman Jofre, *Corporate Criminal Liability and Compliance Management Systems*, Brill Academic Publication, 2019.

Journal:

1. Indian Journal of Management

E-Resources:

1. https://www.icsi.edu/media/webmodules/SACMDD_FEB_2020.pdf

Course Outcom	Programme Outcomes
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es								
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	3	9	3	1	9	37
CO2	9	3	1	3	3	1	3	23
CO3	9	9	3	3	1	3	9	37
CO4	9	3	9	3	3	1	3	31
CO5	9	3	3	3	3	1	3	25
Total	45	21	19	21	13	7	27	153
	Low-1		Medium- 3			High- 9		

Extra Credit –Enterprise Resource Planning
(For Students Admitted from 2024-2025)

Semester: V

Hours/week: -

Subject Code:

Credit: 2

IBHOX4

Course Objectives:

1. To provide a contemporary and forward looking on the theory and practices of ERP technology
2. To develop the basic understanding of how ERP enriches the business organisations in achieving a multidimensional growth

Unit I

6 hours

Introduction to ERP: Need for an ERP - History of an ERP Application – Benefits from an ERP System – ERP and Enterprise Application – ERP –A Subset of ERP Application.

6 hours

Unit II

Business Process Re - Engineering (BPR): Need for BPR – Prons and Cons of BPR – BPR/ Process Redesign - Re –Engineering Phase – BRP and ERP – Benchmarking.

Unit III

6 hours

Business Process Modelling: Business Process Hierarchy – Standards for Business Modelling – Process Modelling Maturity and Multi Dimension Modelling – Integrated Data Modelling.

Unit IV

6 hours

ERP Implementation and Support: ERP Life Cycle: Pre Implementation Phase – Project Preparation – Business Blueprinting – Realisation – Final Preparation – Support –Methodology for Implementation –Demerits/ Problems of ERP.

Unit V

6 hours

Emerging Trends on ERP: Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing – ERP Global Vendors.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Understand the basic concepts of ERP systems for manufacturing or service companies

CO 2: Identify the principles of ERP systems, their major components, and the relationships among these components

CO 3: Assess major ERP components, including material requirements planning, master production scheduling, and capacity requirements planning

CO 4: Evaluate the pre implementation phase and support

CO 5: Develop knowledge of typical ERP systems

Text Book:

1. Rajesh Ray, *Enterprise Resource Planning*, McGraw Hill Education, 1st Edition, 2017.
- Alexis Leon, *Enterprise Resource Planning*, McGraw Hill Education, 4th Edition, 2019.

Reference Books:

1. Dr. Ashim Raj Singla, *Enterprise Resource Planning*, Cengage Learning India Private Limited, 2nd Edition, 2016.
2. Gerard Blokdyk, *Enterprise Resource Planning: A Practical Handbook*, Create Space Independent Publishing Platform, 1st Edition, 2016.

Journal:

1. The IUP Journal of Entrepreneurship Development
2. The IUP Journal of Business Strategy

E-Resources:

1. <https://www.netsuite.com/portal/resource/articles/erp/what-is-erp.shtml>
2. <https://www.qad.com/en-IN/what-is-erp>
3. <https://www.investopedia.com/terms/e/erp.asp>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	1	3	3	3	25
CO2	9	3	9	3	3	1	3	31
CO3	9	1	3	3	9	3	3	31
CO4	9	3	1	3	3	1	3	23
CO5	9	3	3	3	1	3	9	31
Total	45	13	19	13	19	11	21	141

Low -1

Medium - 3

High -9

Core XIII - Indirect Taxation and GST*

(For Students Admitted from 2024-2025)

Semester: V**Hours/week: 5****Subject Code:****Credit: 5****IBHOC51****Course Objectives:**

The objectives of this course are:

COB1:To gain knowledge on constitutional framework of indirect taxation and GST

COB2:To acquaint the learner with the need and challenges of GST

COB3: Learners will familiarize with the provisions of Supply under GST.

COB4:To facilitate the students to learn Payment & Appeal provisions.

COB5:To impart the theoretical knowledge of customs duty and procedures of import & export

Unit I**16 hours**

Introduction: Constitutional scheme of indirect taxation in India before GST, historical evolution of indirect taxation in post-independence India till GST, international perspectives on GST, need for GST in India, Model of Indian GST act, , Legislation of GST Council, Applicability of GSTN, GST: impact on Indian economy, challenges & future ahead, Chargeability under GST.

Unit II**13 hours**

Introduction, Levy and Collection of taxes, Composition, Rules, Registration, GSTIN, Definition and Types of supply, Determination of Time & Value of Supply, Input Tax Credit, Tax Invoice, Credit & Debit Notes, Record Keeping under GST.

Unit III**16 hours**

Payment of GST: Accounts and Records- Returns, Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS & TCS, Penalty for late payment under GST, Forms for payment under GST

Unit IV**15 hours**

IGST: Rules: Refund, Forms for refund under GST, Assessment & Audit, Appeals & Revisions, IGST Provisions,, Compensation Cess Act, Time limit for Sanction or Rejection of Refund, Regulatory bodies for Appeals under GST.

Unit V**15 hours**

Overview of Customs Law & Procedures: Basic concepts, charge of duty, types of customs duty, valuation of customs duty, Procedures in customs law : import & export procedure,

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the conceptual framework of GST

CO2: Describe the concept of Supply and its rules

CO3: Prepare and maintain accounts and records related to GST payments

CO4: Identify the provisions and rules of IGST in practical

CO5: Examine the types of customs duty and its procedures

Text Book:

1. Mehrotra.H.C and Agarwal.V.P., “Goods and Services Tax GST”, Sahitya Bhawan Publications, 4th edition, India, 2020.
2. R.K. Jain - “GST Tariff of india”, Centax Law Publications, 15th Edition, 2022-23

References:

1. Taxmann, “GST Acts”, Taxmann Publications, 5th Edition, India, 2021.
2. Bansal.K.M, “GST and Customs Laws”, Taxmann Publications, India, 2021.

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO1	9	9	3	3	9	3	9	45
CO2	9	9	3	3	9	9	9	51
CO3	9	9	3	3	3	9	9	45
CO4	9	3	3	3	3	9	3	33
CO5	9	9	9	3	3	9	3	45
Total	45	39	21	15	27	39	33	219

Low – 1

Medium – 3

High - 9

Core XIV - Audit and Assurance*

(For Students Admitted from 2024-2025)

Semester: V

Hours/week: 5

Subject Code:

Credit: 5

IBHOC52

Course Objectives:

The objectives of this course are:

COB1: To enable the students to develop the knowledge and skills required to carry out an audit and assurance and the related framework and regulation

COB2: To acquaint the learners with basic concepts of audit planning and risk assessment

COB3: To facilitate the learners knowledge in internal controls and audit tests

COB4: To equip the students with knowledge in audit process and standards of auditing in relation to audit evidence and reporting

COB5: To comprehend the process of audit completion and reporting

Unit I **14 hours**

Audit Framework & Regulation: Concept of audit & assurance, professional ethics of an auditor, scope of internal & external audit, governance & audit. Ethical threats & Safeguards - discuss the importance and purpose of engagement letters and their contents

Unit II **13 hours**

Audit Planning & Risk Assessment: Obtaining & planning for audit assignments, understanding the entity & its environment, assessing audit risk, fraud risk, interim audit and impact of work performed, audit planning & documentation, audit evidence, documentation, working papers.

Unit III **16 hours**

Internal Control & Audit procedures: Internal control system assessment, control environment, risk assessment procedures, monitoring of controls, evaluation of internal control system by auditor, test of control, communication on internal controls.-Explain how auditors record internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires.

Unit IV **18 hours**

Audit Evidence & Reporting: Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry, quality & quantity of audit evidence, audit sampling, computer assisted auditing techniques, review procedures including subsequent events, going concern, written representations, auditor's report contents & opinion. Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

Unit V **14 hours**

Audit of Specific Items: Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration, details of audit

checks for these items and reporting thereof, use of management representation.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the concept of audit & assurance and the functions of audit. Understand the audit framework as well as corporate governance framework.

CO2: Demonstrate the handling of audit assignments and audit risks. Understand the preconditions of an audit. Appreciate the qualities of professional scepticism and professional judgment.

CO3: Describe the evaluation of internal controls, techniques & audit tests. Understand the internal audit function.

CO4: Defend the techniques of audit evidence, review and reporting. Understand audit completion and review procedures.

CO5: Identify the techniques of performing the audit of specific items. Understand various audit assertions.

Text Book:

- 1 ACCA Study Material, Audit and Assurance, Kaplan Publishing, 2020
- 2 Audit and Assurance: BPP learning medi
- 3 Audit and Assurance: Emily Woolf International

References:

1. Pankaj Garg., "Auditing and Assurance", Taxmann Publisher, 7th edition, New Delhi, 2021
2. Pankaj Kumar Roy., "Auditing and Assurance", Oxford University Press, India, 2019
3. Sanjib Kumar Basu, "Auditing and Assurance", Pearson Education, India, 2020

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	3	9	3	1	3	31
CO2	9	9	1	3	3	3	3	31
CO3	9	3	3	1	9	3	9	37
CO4	9	1	3	3	3	1	3	23
CO5	9	3	3	1	3	1	3	23
Total	45	19	13	17	21	9	21	145

Low – 1

Medium – 3

High – 9

**Core XV - Accounting Package for Business
(Tally Prime)
(For Students Admitted from 2024-2025)**

Semester: V

Hours/week: 4

Subject Code:

Credit: 3

IBHOC53P/IBC

OC51P/IBPAE5

AP/IBBAC54P

Course Objectives:

1. To impart knowledge on accounting concepts using Tally software
2. To understand accounting and inventory features of Tally and equip them with required skill for employability

1. Company Info – Create – Alter – Delete – Shut Company.
2. Accounts Info - Create, Alter, Delete, Display Account Group at Single & Multiple Mode - Create, Alter, Delete, Display Ledger Account at Single & Multiple Mode
3. Accounting Vouchers: Receipt – Payment – Contra – Purchase – Sales – Journal, Credit Note and Debit Note - F11 Features - Cost Category & Cost Centre.
4. Inventory Info(Create Alter, Display, Delete) - Unit of Measure(Simple & Compound) - Stock Group - Stock Category - Stock Item - F11 Features Batch wise details - Purchase Order & Sales Order - FBT & GST Calculation.
5. Invoking Inventory in Invoice Mode & Voucher Mode: Purchase & Sales Vouchers
6. Preparation of Bank Reconciliation Statement - Preparation of Final Accounts & Trial Balance
7. Bill Report: Preparation of Outstanding Bill Report (receivables & payables) & Display Stock Summary.

Tally Lab List

1. Company Creation -Alteration
2. Create – Alter – Delete - Account Group in Single Mode
3. Create - Alter – Delete -Account Groups in Multiple Mode
4. Create – Alter – Delete - Ledger Account in Single Mode
5. Create – Alter – Delete - Ledger Accounts in Multiple Mode
6. Creating Receipt Voucher
7. Creating Payment Voucher
8. Creating Contra Voucher
9. Creating Purchase Voucher
10. Creating Sales Voucher
11. Creating Journal Voucher(journal, credit note, debit note)
12. Create Unit of Measure
13. Create Stock Group
14. Create Stock Item
15. Create Purchase Voucher invoking Inventories(invoice mode)
16. Create Sales Voucher invoking Inventories(invoice mode)
17. Prepare Voucher Invoking Batch Wise Details
18. Preparation of Bank Reconciliation Statement
19. Preparation of Outstanding Bills Report(receivables& payables)
20. Cost Category & Cost Centre
21. Create Purchase Order
22. Create Sales Order
23. Calculation of FBT
24. Calculation of GST
25. Preparation of Final Accounts
26. Preparation of Trial Balance
27. Display Stock Summary

Course Outcomes:

After completion of this course, student will be able to

CO1: Demonstrate create, alter and shut down company accounts

CO2: Sort out accounting vouchers with F11 features

CO3: Explicate different types of journals and ledgers

CO4: Assess bank reconciliation statement and bill reports

CO5: Construct trial balance, stock summary and final accounts

Text Books :

1. Sanjay Satpathy, *Tally Prime Book*, Swayam Education, 2020.

Reference Book:

1. BimlenduShekhar, *Learn Tally Prime with Practical examples*, 2021.

E-Resources:

1. <https://tallysolutions.com/download>
2. www.teachoo.com

Course Outcomes	Programme Outcomes								
	CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	3	9	3	3	3	3	31
CO 2	9	1	3	3	9	3	3	3	31
CO 3	9	1	3	3	3	9	3	3	31
CO 4	9	1	3	3	9	9	3	3	37
CO 5	9	1	3	3	9	9	9	9	43
Total	45	5	15	21	33	33	21	21	173

Low – 1

Medium – 3

High – 9

Core XVI - Business and Technology
(For Students Admitted from 2024-2025)

Semester: V

Hours/week: 4

Subject Code:

Credit: 3

IBHOC54

Course Objectives:

1. To understand business organization, types, stakeholders in business organizations
2. To know about the micro and macroeconomic factors and various other factors influencing the business
3. To understand the business functions of governance
4. To know about the accounting and reporting systems
5. To understand the professional and business ethics in accounting in business.

Unit I**12 hours****The business organisation, its stakeholders, and the external environment**

The purpose and types of business organisation -Stakeholders in business organisations -Political and legal factors affecting business -Macroeconomic factors - Micro economic factors -Social and demographic factors -Technological factors - Environmental factors -Competitive factors

Unit II**12 hours****Business organisational structure, functions and governance**

The formal and informal business organization- Business organisational structure and design- Organisational culture in business -Committees in business organisations - Governance and social responsibility in business

Unit III**12 hours****Accounting and reporting systems, compliance, control, technology and security**

The relationship between accounting and other business functions -Accounting and finance functions within business organisations -Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business -Financial systems, procedures and related IT applications -Internal controls, authorisation, security of data and compliance within business -Fraud and fraudulent behaviour

and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems

Unit IV

12 hours

Leading and managing individuals and team; Personal effectiveness and communication

Leadership, management and supervision -Recruitment and selection of employees - Individual and group behaviour in business organisations -Team formation, development and management - Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance- The application and impact of Financial Technology (FinTech) in accountancy and audit -Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral -Communicating in business

12 hours

Unit V

Professional ethics in accounting and business

Fundamental principles of ethical behaviour -The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics- Ethical conflicts and dilemmas.

Course outcomes:

CO 1: Understand the business organisation, its stakeholders and external environment.

CO 2: Understand the business organisation structure, functions and governance.

CO 3: Understanding the accounting, reporting system and compliance.

CO 4: Understand the ways of leading and managing the team.

CO 5: Understand the professional ethics in accounting and business.

Text Book

1. Kaplan Publications, ACCA FBT – Business and Technology.
2. BPP, ACCA FBT -Business and Technology

References:

1. Talloo, Thelman J., Business Organizational and Management, TMH, New Delhi
2. Vasisht, Neeru, Business Organization, Taxmann, New Delhi

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	9	9	3	3	9	9	51
CO2	9	9	9	9	9	9	9	63
CO3	9	3	9	3	9	9	9	51
CO4	9	9	9	3	9	9	9	57
CO5	9	3	9	9	9	9	9	57
Total	45	33	45	27	39	45	45	279

Low-1 Medium-3 High-9

DSE I - Business Research Methods
(For Students Admitted from 2024-2025)

Semester: V

Hours/week: 4

Subject Code:

Credit: 3

IBHOE5A

Course Objectives:

- 1.To enhance capabilities of students to conduct the research in the field of business and social sciences
- 2.To enable students, in developing the most appropriate methodology for their research studies

Unit I

12 hours

Introduction to Research: Meaning – Purpose – Types of Research – Applied, Analytical, Descriptive, Exploratory, Experimental, Pure and Historical Research – Qualitative and Quantitative Research - Steps in Research – Identification, Selection and Formulation of Research Problem – Research Design – Formulation of Hypothesis.

Unit II

12 hours

Methods of Research: Survey Method – Case Study – Sampling Techniques – Types of Sampling – Probability and Non-Probability Sampling Methods– Steps in Sampling – Sampling and Non-Sampling Errors – Sample Size.

Unit III

12 hours

Collection of Data: Meaning of Primary and Secondary Data – Sources of Primary Data – Methods of Collecting Primary Data – Questionnaire Method – Interview Method – Observation Method – Construction of Questionnaire – Construction of Schedule – Scaling Techniques – Need for Scaling – Problems of Scaling – Kinds of Scaling.

Unit IV

12 hours

Processing of Data: Editing – Coding – Classification – Tabulation - Analysis and Interpretation.

Unit V

12 hours

Report Writing: Types of Report – Style of Reporting – Contents of Report – Format of Thesis – Steps in Drafting Reports – Use of Diagrams – Use of Library and Internet in Research.

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain the basic framework of research process and types of research

CO2: Apply the various methodological tools for social and scientific research

CO3: Develop research designs using research techniques

CO4: Locate problem areas in organisational set up to organise, design, and conduct research for problem solving

CO5: Execute skills in designing and drafting research report

Textbook:

1. C.R. Kothari, “*Research methodology - Methods and techniques*”, New Age International Publishers, Chennai, 4th Edition, 2019.

Reference Books:

1. Dr. Dinesh Gabhane, Madhuri Gaghane, Yogesh Sawant, "Research Methodology", Tech- Neo Publications, LLP, 2019.
2. Dr. S. Sachdeva "Research Methodology", Laxminarayanan Agarwal, 2022
3. Ranjit Singh, "Research Methodology" RT Publications, Punjab, 2021.
4. Saravanel.P, "Research Methodology", Kitab Mahal, 2018.

Journal:

1. Indian Journal of Marketing Management and Research.

E-Resources:

1. <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-b29ae961-fb2a-413c-91a7-fc8599f21be0.pdf>
2. <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-b29ae961-fb2a-413c-91a7-fc8599f21be0.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	
CO1	9	9	3	3	3	3	9	39
CO2	9	3	9	3	9	9	9	51
CO3	9	3	9	3	9	9	9	51
CO4	9	3	9	3	9	9	9	51
CO5	9	9	9	3	9	9	9	57
Total	45	27	39	15	39	39	45	249

Low – 1

Medium – 3

High - 9

DSE I - Intellectual Property Rights
(For Students Admitted from 2024-2025)

Semester: V**Hours/week: 4****Subject Code:****Credit: 3****IBHOE5B****Course Objectives:**

1. To apply intellectual property law principles (including copyright, patents, designs and trademarks) to real problems and analyse the social impact of intellectual property law and policy.
2. To analyse ethical and professional issues in the content of intellectual property rights.

Unit I**12 hours**

Introduction to IPR: Meaning – Relevance - Business Impact - Protection of Intellectual Property – Copyrights – Trademarks – Patents - Designs - Utility Models - Trade Secrets and Geographical Indications - Bio-diversity and IPR - Competing Rationales for Protection of Intellectual Property Rights.

Unit II**12 hours**

Concept of Patent: Product / Process Patents & Terminology - Duration of Patents- Law and Policy Consideration Elements of Patentability - Novelty and Non Obviousness (Inventive Steps and Industrial Application - Non- Patentable Subject Matter - Procedure for Filing of Patent Application and types of Applications - Procedure for Opposition - Revocation of Patents - Ownership and Maintenance of Patents - Assignment and licensing of Patents.

Unit III

12 hours

Securitization of Intellectual Property: Introduction – Securitization – Growth in IP Securitization – IP Valuation Method – IP in Asset-Backed securitization – Process of IP Securitization – Trademarks.

Unit IV

12 hours

Preparation of Patent Documents: Lab Notebooks/Log Books/Record Books - Methods of Invention Disclosures - Patent Application and its Contents - Writing of the Patent Document.

Unit V

12 hours

Nature of Copyright: Works in which Copyrights subsist - Author & Ownership of Copyright - Rights Conferred by Copyright - Assignment, Transmission, Licensing of Copyrights - Infringement of Copyrights - Remedies & Actions for Infringement of Copyrights - Copyright Societies, Office, Board, Registration of Copyrights & Appeals - International Conventions.

Course Outcomes:

After completion of the course, student will be able to

CO1: Acquire basic knowledge in IPR

CO2: Explain concepts of Patent

CO3: Gain knowledge in securitization of Intellectual Property

CO4: Prepare the patent documents

CO5: Deal with copyrights

Textbook:

1. Dr. G.B.Reddy, *Intellectual Property Rights and the Law*, Publisher Gogia Law Agency, 1 January 2020.
2. Elizabeth Verkey, *Intellectual Property Rights Law and Practice*, Publisher: Eastern Book Company, E Book, (2015).

Reference Books:

1. V K Ahuja, *Law Relating To Intellectual Property Rights*, Published by Lexis Nexis, 3rd Edition 18 July 2017.
2. *Intellectual Property Rights - An Overview*, Prepared by IPR Cell, Bharathidasan University.
3. Study Material, Professional Programme Intellectual Property Rights, Rights-Law and Practice, Module.

Journal:

1. *Indian Journal of Intellectual Property Law (IJIPL)*
2. *Intellectual Property India IP*

E-Resources:

1. <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>
2. https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	3	3	3	1	3	26
CO2	9	1	1	1	3	1	3	32
CO3	9	3	9	3	3	3	3	36
CO4	9	3	3	1	3	1	3	30
CO5	9	3	3	1	1	1	3	92
Total	45	13	19	9	13	7	15	216
	Low – 1		Medium – 3			High - 9		

DSE II – Financial Markets and Services
(For Students Admitted from 2024-2025)

Semester: V

Hours/week: 4

Subject Code:

Credit: 3

IBHOE5C

Course Objectives:

- 1.To understand the basic concepts of financial risks & services
- 2.To be aware of different choices in financial markets & services

Unit I

12 hours

The Financial System in India: Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Classification – Financial Rates of Return – Financial Instruments – Development of Financial System in India – Multiplicity of Financial Instruments – Legislative Support – Weakness of Indian Financial System.

Unit II

12 hours

New Issue Market: Meaning – Functions – Methods – General Guidelines – Steps for Public Issue – Private Placement – Offer for Sale – SEBI Guidelines for IPO – Instruments of Issue – Players in the New Issue Market – Advantages of Primary Market – Stock Exchange – New Issue Market Vs Stock Exchange – Recent Trends – Suggestions.

Unit III

12 hours

Secondary Market: Control over Secondary Market – Stock Exchange – Listing – Stock Brokers – Method of Trading in a Stock Exchange.

Unit IV

12 hours

Online trading and Speculation: Online Trading – NSE Neat System – Carry Over or Badla Transactions – Genuine Trading Vs Speculative Trading – Kinds of Speculators – Speculative Transactions – Stock Indices – Defects of Indian Capital Market – Recent Developments.

Unit V

12 hours

Mutual Fund: Origin – Types of Mutual Fund – Importance of Mutual Fund– Risks – Net Asset Value – Mutual Funds in India – Reasons for Slow Growth – Future of Mutual Fund.

Course Outcomes:

After completion of this course, student will be able to

- CO1:** Acquire knowledge in financial system in India
CO2: Explain new issues markets, SEBI and stock exchange
CO3: Classify secondary market, listing and stock brokers
CO4: Compare online trading with speculation and its concepts
CO5: Share knowledge on mutual funds.

Textbook:

1.E. Gordon & K. Natarajan, *Financial Markets and Services*, Himalaya Publishing Ltd, New Delhi 8th Edition, 2018.

Reference Books:

- 1.Frederic S. Mishkin & Stanley Eakins, *Financial Markets and Institutions*, Pearson Education Publication, 26 March 2017.
 2.M.Y.Khan, *The Indian Financial System*, Tata MCGraw Hill Ltd, New Delhi, 11th Edition, 2018.

Journal:

- 1.Indian Journal of Finance.

E- Resources:

- 1.<http://www.himpub.com/documents/chapter1321.pdf>
 2.<http://www.tumkuruniversity.ac.in/ocug/comm/notes/FINANCIALMARKETANDSERVICES.pdf>

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	3	3	3	3	3	27
CO 2	9	3	3	3	3	3	3	27
CO 3	9	3	3	3	3	9	3	33
CO 4	9	3	3	3	9	3	9	39
CO 5	9	9	3	3	9	3	9	45
Total	45	21	15	15	27	21	27	171

Low – 1

Medium – 3

High – 9

DSE II – Marketing Management
 (For Students Admitted from 2024-2025)

Semester: V**Hours/week: 4****Subject Code:****Credit: 3****IBHOE5D****Course Objectives:**

1. To understand the concepts and role of marketing management
2. To face challenges in managing innovative marketing strategy

Unit I**12 hours****Introduction to Marketing:** Origin of Marketing-Nature-Scope-Importance of Marketing-Functions

– Classification of Markets – Benefits of Marketing – Marketing Processes – Marketing Functions- Difference between Marketing and Selling-Marketing Mix: Product, Price, Place, Promotion, People Process and Physical Environment – Concepts and Components-Importance of Marketing Mix in Marketing Decisions.

Unit II

12 hours

Product & Market Segmentation: Features of a Product- Classification –Product Plan and New Product Development - Product Mix and its Elements–Decisions Related to Product Mix- Product Life Cycle – Product Diversification – Causes for Failure of a New Product. Market Segmentation: Need-Criteria for Market Segmentation - Bases for Segmentation –Benefits of Market Segmentation.

Unit III

12 hours

Pricing & Branding: Objectives of Pricing— Factors Influencing Pricing Decisions – Impact on Decision Making - Procedure for Price Determination –Types of Pricing. Branding: Definition-Types-Importance-Merits and Demerits of Branding-Difference between Branding and Labeling - Packaging and Labeling-Types of Labeling-Labeling Strategies.

Unit IV

12 hours

Sales Promotion: Objectives of Sales Promotion –Importance – Reasons for the Rapid Growth of Sales Promotion – Advantages – Limitations – Kinds of Sales Promotion-Effectiveness of Sales Promotion-Public Relations and Publicity Decisions.

Unit V

12 hours

Channels of Distribution: Need--Importance of Channels of Distribution- - Factors affecting Channels of Distribution- Types of Channels of Distribution: Direct Channel and Indirect Channel-Functions-Channel Marketing Systems.

Course Outcomes:

After completion of this course, student will be able to

CO 1: Recognize the marketing management concepts, principles and practices.

CO 2: Understand the significance of marketing functions in the overall managerial context

CO 3: Develop strategic thinking for effective marketing planning and decision making

CO 4: Analyze the reasons for the rapid growth of sales promotion

CO 5: Evaluate the performance of different channels of distribution

Textbook:

1. R.S.N. Pillai & Bagavathi, *Marketing Management*, S. Chand and Company Ltd, New Delhi, 2nd Edition, 2022.
2. Philip Kotler, Kevin Lane Keller, *Marketing Management*, Pearson Education, 15th Edition, 2017

Journal:

1. Indian Journal of Marketing
2. The IUP Journal of Marketing Management

E- Resources:

1. <https://www.ama.org/topics/marketing-management/>
2. <https://brauss.in/MBA-Marketing-Management-Full-Notes.pdf>
3. <https://drive.google.com/file/d/1WLKbTWM7nE2fiNEATN4LWwjjAIIAWfg/view?showad=true>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	1	1	3	1	3	21
CO2	9	3	3	3	3	3	3	27
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	9	3	9	39
CO5	9	3	3	1	3	3	9	31
Total	45	15	13	11	21	13	27	145

Low -1

Medium - 3

High -9

SEC - Logical Reasoning
(For Students Admitted from 2024-2025)

Semester: V**Hours/week: 2****Subject Code:****Credit:2****IBHOS55****Course Objectives:**

- 1.To gain the core skills associated with critical thinking
2. To differentiate between deductive and inductive reasoning

Unit I**6 hours****Number Series:**

Series Completions :Type I:

Number Series: Case I (Problems) Coding and Decoding:

Type I: Letter Coding Case(i)Case(ii)

Type II: Direct Letter Coding Type III: Number/Symbol Coding Case(i) Case(ii)

Unit II**6 hours****Odd Man Out:**

Odd Man Out and Series (Problems)Blood Relations

Type I: Deciphering Jumble dup Descriptions

Type II: Puzzle Relation Type III: Coded Relation

Unit III**6 hours****Direction Test:**

Direction Sense Test(Problems)

Unit IV **6 hours**

Sitting Arrangement:

Sitting Arrangement(Problems)

Unit V **6 hours**

Syllogism:

Rules of Syllogism and Problems

Course Outcomes:

After completion of this course, student will be able to

CO1: Explain critical thinking in academic and non-academic pursuits

CO2: Discriminate the basic elements of arguments

CO3: Analyse basic working knowledge of propositional and predicate logic

CO4: Examine logical relations among statements and analyze logically complex statements

CO5: Calculate the substance and meaning of mathematical problems and solutions

Text Books:

1. Agarwal, R.S., *A Modern Approach to Verbal and Non-Verbal Reasoning*, S.Chand & Company Pvt. Ltd, New Delhi, 2018.
2. Agarwal, R.S., *Quantitative Aptitude for Competitive Examinations*, S.Chand & Company Limited, New Delhi, 2018.

Reference Books:

1. NishitK.Sinha *Logical Reasoning and Data Interpretation for CA* Pearson Education, Seventh Edition, 2020.
2. Arun Sharma, *How to Prepare for Logical Reasoning for CAT*, McGraw Hill Education (India) Private Limited, 6th Edition, 2021.

Journal:

1. International Journal of Computer Theory and Engineering

E-Resources:

1. <https://www.indiabix.com/logical-reasoning/questions-and-answers/>
2. <https://www.sawaal.com/aptitude-reasoning-questions-and-answers.html>

Note: The questions should be asked in the ratio of 70% problem and 30% theory.

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	3	9	3	9	3	3	39
CO2	9	3	3	9	3	3	3	33
CO3	9	3	3	3	9	3	9	39
CO4	9	9	3	9	3	3	3	39
CO5	9	3	3	9	3	3	9	39
Total	45	21	21	33	27	15	27	189

Low-1

Medium- 3

High- 9

Core - XVII – Project
(For Students Admitted from 2024-2025)

Semester: VI**Hours/week: 6****Subject Code:****Credit: 3****IBHOC61PW****Course Outcomes:**

After completion of the course, student will be able to

CO1: Learn on their own, reflect on their learning and take appropriate actions to improve it

CO2: Acquire skills to communicate effectively, clearly and coherently to get things done

CO3: Develop plans to achieve project goals

CO4: Plan and arrange for human and physical resources

CO5: Develop stronger inclination towards flexibility and fearlessness in their approach to problem solving

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	3	9	3	3	3	3	33
CO 2	9	3	3	1	3	1	1	21
CO 3	9	9	9	3	3	3	3	39
CO 4	9	3	3	3	3	3	3	27
CO 5	9	3	3	3	3	3	3	27
Total	45	21	27	13	15	13	13	147

Low – 1

Medium – 3

High – 9

Core XVIII- Corporate Accounting

(For Students Admitted from 2024-2025)

Semester: VI**Hours/week: 5****Subject Code:****Credit: 3****IBHOC62****Course Objectives:**

The objectives of this course is to make the Learners,

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

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

COB3: To prepare balance sheet after Internal Reconstruction of company

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

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

Unit I **15 hours**

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

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

Unit II **15 hours**

Preparation of Financial Statements of Companies Including one Person Company:

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

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

Unit III **15 hours**

Internal Reconstruction and Profit or Loss Prior to Incorporation: Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.

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

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

Unit IV **15 hours**

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

Unit V **15 hours**

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

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

Course Outcomes:

After completion of the course, student will be able to

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

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

CO3: Prepare balance sheet after Internal Reconstruction of company

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

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

TEXT BOOK:

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

REFERENCES:

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

Note : The questions should be asked in the ratio of 70% problem and 30% theory

E-Resources

1. www.indiacorporateadvisor.com
2. www.iimcal.sc.in
3. www.futureaccountant.com

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	3	3	3	9	3	33
CO2	9	3	3	3	3	9	3	33
CO3	9	3	3	3	3	3	3	27
CO4	9	3	3	3	3	9	3	33
CO5	9	3	3	3	3	9	3	33
Total	45	15	15	15	15	39	15	159

Low – 1

Medium – 3

High - 9

Core XIX - Performance Management

(For Students Admitted from 2024-2025)

Semester: VI**Hours/week: 5****Subject Code:****Credit: 3****IBHOC63****Course Objectives:**

1. Understand the concepts of Management Accounting Information System.
2. Arrange the performance management with organizational strategy to achieve the business objectives.
3. This paper underpins the knowledge and skills in the area of management accounting and applies the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools.
4. Application of risk scenarios in pricing decisions impacting the business performance

Unit I**15 hours**

Introduction to Cost Terms and Concepts: Cost Objects - Direct and Indirect Costs - Period and Product Costs - Cost Behavior- Relevant And Irrelevant Costs and Revenues - Avoidable and Unavoidable Costs -Sunk Costs - Opportunity Costs- Incremental and Marginal Costs - The Cost and Management Accounting Information System.

Activity-Based Costing –Meaning, Importance, Characteristics - Elements and Steps Involved – ABC Vs. Traditional Costing - Uses and Limitations-Cost Drivers; Target Costing – Target Costing in Service and Manufacturing Industries Life-Cycle Costing -Throughput Accounting –Theory of Constraints-Throughput Accounting Ratio- Environmental Accounting.

Unit II**15 hours****Advanced budgetary control and standard costing**

Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model – Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers - Performance Management Information Systems -Sources of Management Information -Management Reports.

Unit III**15 hours****Pricing and decision making techniques**

Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price

with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing - Explain the uses and benefits of big data and data analytics for planning, costing, decision-making and performance management - Discuss the challenges and risks of implementing and using big data and data analytics in an organization.

Unit IV

15 hours

Performance analysis and divisional performance

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach - Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices.

Unit V

15 hours

Risk analysis in business decisions and behavioural considerations, Employability and technology

Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation - External considerations and the impact on performance. The technical skills and requirements a professional must be updated with.

Course Outcomes:

Upon successful completion of the course, the candidate will be able to

CO1: Understand and apply modern techniques of management accounting

CO2: Apply the decision making techniques in the context of resource optimization, risk mitigation, and promote efficiency

CO3: Prepare various budgets

CO4: Align performance management with organizational strategy, values and goals

CO5: Elaborate divisional performance analysis for organizations

Text Book:

1. R.S.N. Pillai & V. Bhagavathi, “Management Accounting”, Sulthan Chand Ltd New Delhi, 1st Edition, 2018.
2. M.N.Arora, A Textbook of Cost and Management Accounting, 11th Edition 20 June 2021.

Reference Books:

1. Performance Management, F5, ACCA Study Material, Kaplan Publishing.14
2. Study Material Executive Programme Cost and Cost and Management Management Accounting, Module 1 Paper 2.
3. Management Accounting Theory, Problems and Solutions (Delhi University) As per CBCS.
4. Study Material Executive Programme “Cost and Management Accounting”, Module 1 Paper 2,

ICSI. Institute of Company Secretaries of India.

E – Resources:

1. James W. Smither Manuel London, “Performance Management”, A Publication of the Society for Industrial and Organizational Psychology, E- Book
2. <https://bit.ly/30yrIg9>
3. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/variance-analysis/>
4. <https://bit.ly/3FJIHMA>
5. <https://www.investopedia.com/terms/p/performance-management.asp>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO2	PO 3	PO 4	PO 5	PO6	PO 7	
CO1	9	3	3	3	3	3	3	27
CO2	9	3	3	3	3	9	9	39
CO3	9	3	9	3	9	9	9	51
CO4	9	9	9	3	3	3	9	45
CO5	9	9	3	3	9	9	9	51
Total	45	27	27	15	27	33	39	213

Low – 1

Medium – 3

High – 9

Core XX – Corporate Law

(For Students Admitted from 2024-2025)

Semester: VI

Hours/week: 4

Subject Code:

Credit: 3

IBHOC64

Course Objectives:

1. To understand the relevant provisions of company law regarding formation, administration and Audit of Companies as per the Companies Act, 2013.
2. To foster their ability to comprehend the company processes, meetings, and decisions

Unit I

12 hours

Introduction to Companies Act, 2013: Meaning and Definition of Company, Incorporation of Company: Formation of Company, Memorandum of Association, Articles of Association: Distinction and Alteration; Important definitions: Prospectus and Other Documents, Share capital and debentures, Allotment of securities, Private Placement, Alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares; New Amendments.

Unit II

12 hours

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

Unit III**12 hours**

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

Unit IV**12 hours**

Directors and their Powers: Board of directors, Appointment and qualifications of directors; Independent Director: Eligibility, Powers, Appointment Terms. Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit V**12 hours**

Winding Up & National Company Law Tribunal and Appellate Tribunal: Oppression, Mismanagement, Rights to apply, Powers of Tribunal, and Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.

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

Course Outcomes:

After completion of this course, student will be able to

CO1: Define and Explain provisions relating to incorporation of company and related documents.

CO2: Understand company processes, meetings, and decisions.

CO3: Analyze the laws relating to dividend distribution, accounts of the company and audit & auditors of the company.

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

CO5: State regulatory aspects involved in oppression, mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e., NCLT and NCLAT and its powers.

Text Book:

1. Kuchhal, M. C., & Kuchhal, A. "Corporate Laws". Shree Mahavir Book Depot, New Delhi, 2020.
2. Company Law by Avatar Singh (Eastern Book Company)

Reference Books:

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

E – Resources:

1. <https://www.iedunote.com/memorandum-of-association>

2. https://www.tutorialspoint.com/business_law/business_law_winding_up_company.htm

Course Outcomes	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
CO 1	9	1	1	3	3	3	3	23
CO 2	9	1	3	3	3	3	3	25
CO 3	9	3	3	3	3	3	3	27
CO 4	9	3	3	3	9	9	3	39
CO 5	9	3	3	3	9	9	9	45
Total	45	11	13	15	27	27	21	159

Low – 1

Medium – 3

High – 9

Core XXI - Security Analysis and Portfolio Management

(For Students Admitted from 2024-2025)

Semester: VI

Subject Code:

IBHOC65/IB

FTE6A

Hours/week: 4

Credit: 3

Course Objectives:

1. To impart knowledge on various investment schemes and the equation between risk and return
2. To provide conceptual foundation for arriving at the best portfolio

Unit I

12 hours

Introduction: Financial Meaning of Investment - The Significance of Savings and Investment – Nature of Investment – Security- Portfolio- Speculation- Gambling- Arbitrage Mechanisms Investment Schemes: Nature of Schemes- Features - Real Estate - Insurance Schemes - Investment Attributes: Risk – Return – Security – Marketability – Liquidity- Convenience.

Unit II

12 hours

Investment Avenues & Attributes: Investments Options In India and Foreign Markets - Characteristics - Features of Financial Instruments - Company Shares – Debentures – Bonds - Convertible Securities - Hybrid Securities - Fixed Deposits - Gilt – Edged Securities - Post Office Schemes - Company and Public Provident Funds.

Unit III

12 hours

Security Analysis I: Fundamental Analysis – Company, Industry and Economic Analysis - Tools for Economic Analysis- Analysis of GDP-Monetary Policy - Inflation Interest Rates International Influences- Links between Economy and Industry Sectors-Prediction about Market Behaviour-Tools.

Unit IV

12 hours

Security Analysis II: Technical Analysis of Stock -Points - Figures Chart - Bar Chart - Contrary Opinions Theory - Confidence Index RSA –RSI -Moving Average Analysis - Japanese Candlesticks – Bond Valuation (Basic Problems).

Unit V**12 hours**

Portfolio Management: Meaning - Return on Portfolio - Risk on Portfolio - Portfolio Managers - SEBI Guidelines for Portfolio Managers - Portfolio Management Services – Efficient Market Hypotheses -Portfolio Theory – Contribution of William Sharpe and Harry Markowitz- Single Index Model - Capital Asset Pricing Model - Arbitrage Pricing Theory.

Course Outcomes:

After completion of this course, student will be able to

CO1: Illustrate investments and its nature

CO2: Classify various avenues and attributes of financial instruments

CO3: Analyse securities by applying fundamental tools

CO4: Assess securities by adopting technical tools

CO5: Compile the concept of portfolio management and its services

Text Book:

1. Prasanna Chandra, *Investment Management and Portfolio Management*, McGraw Hill Education, 5th Edition, 2017.

Reference Books:

1. Fischer, D. *Security Analysis and Portfolio Management*, Pearson Education New Delhi, 7th Edition, 2018.
2. Singh, P. *Investment Management*, Himalaya Publications New Delhi, 2015.

E – Resources:

1. <https://www.sebi.gov.in/>
2. https://www.researchgate.net/publication/311295781_Security_Analysis_Portfolio_Management_and_Financial_Derivatives
3. <https://www.managementstudyguide.com/security-analysis-and-portfolio-management.html>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO3	PO4	PO5	PO6	PO7	
CO1	9	1	3	3	3	1	3	23
CO2	9	1	3	3	3	3	3	25
CO3	9	1	9	3	9	1	3	35
CO4	9	3	9	3	3	1	3	31
CO5	9	3	3	3	3	1	3	25
Total	45	9	27	15	21	7	15	139

Low – 1

Medium – 3

High – 9

DSE III – Organisational Behaviour

(For Students Admitted from 2024-2025)

Semester: VI**Hours/week: 4**

Subject Code:**Credit: 3****IBHOE6A/****IBHOE6B****Course Objectives:**

1. To understand the basic concepts of organisational behaviour
2. To tackle behavioural issues for the smooth functioning of the organisation

Unit I**12 hours**

Introduction to Organisational Behaviour: Definition and Nature – OB Models – Disciplines Contributing to OB - Dimensions of OB – Individual, Group and Organisational System.

Unit II**12 hours**

Individual Behaviour: Meaning - Perception - Process – Personality – Meaning and Determinants – Attitudes – Meaning – Formation – Changing Attitudes.

Unit III**12 hours**

Learning: Meaning – Classical Conditioning – Operant Conditioning and Social Learning Theory – Motivation – Concept and Significance – Maslow, Herzberg, McGregor's Theory of X and Y, Vroom, Porter and Lawler Theories.

Unit IV**12 hours**

Group Dynamics: Stages in Group Formation – Types of Groups – Group Norms – Group Cohesiveness – Group Decision Making – Leadership – Concept – Quality of Effective Leadership – Leadership Style.

Unit V**12 hours**

Organisational Change: Meaning – Major Forces of Change – Types of Change – Resistance to Change – Kurt Lewin Theory – Developing Support for Change – Organisational Development – Meaning and Techniques – Organisational Culture – Determinants of Culture.

Course Outcomes:

After completion of this course, student will be able to

CO1: Justify the importance of human behaviour for a healthy working atmosphere

CO2: Individual and group behaviour, which influence organisational climate

CO3: Evaluate different motivational theories and apply motivational strategies in the organisational set up

CO4: Suggest appropriate leadership styles for organizations

CO5: Assess the elements of group dynamics and their impact in the organization.

Text Book:

1.S.S. Khanka, *Organisational Behaviour Text and Cases*, S Chand Ltd, New Delhi 2021.

2.K. Aswathappa, *Organizational Behaviour*, Himalaya Publishing House, New Delhi, 2019.

Reference Books:

1. Robins and vohra ,*Organizational Behaviour*, Pearson India, 18th Edition New Delhi, 2018.

2.Luthans, *Organizational Behaviour*, Tata Mc Graw Hill Company Ltd, 12th Edition, New Delhi, 2015.

3.Keith Davis, *Organizational Behaviour*, Tata Mc Graw Hill Company Ltd, 5th Edition, New Delhi, 2017.

Journal:

1. Journal of Organizations and Human Behavior

E – Resources:

1. https://www.iare.ac.in/sites/default/files/IARE_MOB_Lecture%20_Notes_0.pdf

2. <https://www.bdu.ac.in/cde/docs/ebooks/mba/IP16MBA5%20%20ORGANIZATION%20BEHAVIOUR.pdf>

Course Outcomes	Programme Outcomes							Total
	PO 1	PO 2	PO3	PO 4	PO 5	PO 6	PO7	
CO1	9	3	3	9	3	9	9	45
CO2	9	9	3	9	3	9	9	51
CO3	9	9	9	3	3	9	9	51
CO4	9	9	3	3	3	3	9	39
CO5	9	9	3	3	3	9	9	45
Total	45	39	21	27	15	39	45	231

Low – 1

Medium – 3

High - 9

DSE III – Business Environment
(For Students Admitted from 2024-2025)

Semester: VI
Subject Code:
IBHOE61B

Hours/week: 4
Credit: 3

Course Objectives:

1. To understand the environment in which the business survives
2. To face business challenges in different political, economic, technological and legal environments

Unit I**12 hours**

Business: Meaning - Scope – Characteristics of Modern Business – Business Objectives – Business Environment – Need for Environmental Analysis – Benefits and Limitations – Types of Environment – Importance of Environmental Analysis.

Unit II**12 hours**

Social and Cultural Environment: Culture – Interface between Business and Culture – Social Responsibilities of Business – Dimensions – Arguments for and against Social Responsibilities of Business.

Unit III**12 hours**

Economic Environment – Nature of Economic Environment – New Economic Policy – Evaluation of New Economic Policy – Privatisation – Objectives – Forms – Arguments for and against Privatisation – Labour Environment: Meaning – Principles of Labour Legislation – Classification of Labour Legislation.

Unit IV**12 hours**

Political Environment: Meaning – Role & Functions of Political Environment – Responsibilities of Business towards Government - Relationship between Govt. Business – Legal Environment Introduction to business Law –SEBI Act - Real Estate Development in India – Real Estate Regulation Act.

Unit V**12 hours**

Global Environment – Globalisation – Manifestation of Globalisation – Global Entry Strategies – Measures to Promote Globalisation – Challenges of Globalisation to Indian Industry. MNCs – Benefits of MNCs – Problems with MNCs – Foreign Capital – Need – Forms – India's Policy on Foreign Capital - SDG Overview – SDG Goals.

Course Outcomes:

After completion of this course, student will be able to

CO1: Acquire knowledge in business and its environment

CO2: Clear understanding between social and cultural environment

CO3: Explain economic environment

CO4: Integrate political environment with legal environment

CO5: Analyze the business environment for globalization with its benefits, problems and challenges

Text Book:

1. Francis Cherunilam, *Business Environment Text & Cases*, Himalaya Publishing House, New Delhi, 27th Revised Edition, 2019.

Reference Books:

1.C.B. Gupta, *Business Environment*, Sulthan Chand Publishers, New Delhi, 2018.

2.K. Chidambaram & V. Alagappan, *Business Environment*, Vikas Publishing House New Delhi, 30 January 2021.

3.K.Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi, 13th Revised Edition 5June 2017.

Journal:

1. International Journal of Business Analytics and Intelligence.

E – Resources:

1.https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_BOOK.pdf

2.<http://ssbnc.in/files/bcommaterial/BE.pdf>

Course Outcome s	Programme Outcomes							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Tot al
CO 1	9	3	3	3	3	3	3	27
CO 2	9	9	3	3	3	3	3	33
CO 3	9	3	3	9	3	3	9	39
CO 4	9	3	3	9	3	3	9	39
CO 5	9	9	9	9	3	9	9	57
Total	45	27	21	33	15	21	33	195

Low – 1

Medium – 3

High – 9

SEC - Management Information System
(For Students Admitted from 2024-2025)

Semester: VI**Hours/week: 2****Subject Code:****Credit: 2****IBHOS66****Course Objectives:**

- 1.To enable students to conceptualize and manage the specification, design and implementation of applied information systems
- 2.To provide knowledge on contemporary issues in managing information systems

Unit I**6 hours**

Introduction to MIS: Concept - Definition – Nature and Scope of MIS – Importance - Functions – Structure and Classification of MIS.

Unit II**6 hours**

Information and System Concepts: Information –Definition – Information Processing System – Types- Information Quality- Dimensions- System – Definition – Kinds of System – Concepts- Elements – Human as Information Processing System.

Unit III**6 hours**

Decision Support Systems: Concepts- Simon’s Model of Decision Making – Types of Decision – Methods for Choosing among Alternatives – Decision Making and MIS.

Unit IV**6 hours**

Information System Planning: Planning Terminology – Nolan Four Stage Model of Planning- Information Requirement and Analysis - Resource Allocation – Project Planning- Selective Methodology- Information Resource Management – Organization Structure and Location of MIS.

Unit V**6 hours**

Evaluation of MIS: Approaches- Classes- Product Based MIS- Cost/Benefit Based Evaluation – Product Based Evaluation – System Maintenance.

Course Outcomes:

Upon successful completion of the course, the candidate will be able to

CO 1: Understand the ingredients of management information system

CO 2: Develop the application of MIS in promoting managerial effectiveness

CO 3: Examine the dimension of information system

CO 4: Understand the recruitment and analysis

CO 5: Explain the product based information system

Text Book:

1.D.P Goyal, *Management Information Systems: Managerial Perspectives*, Vikas Publishing House, 4th Edition, 2015.

Reference Books:

1. Jane P. Laudon Kenneth C. Laudon , *Management Information Systems* , Pearson Education, 16th Edition, 2019.

2. Hossein Bidgoli, *Management Information Systems*, Cengage Learning, 8th Edition, 2017.

3. Jaiswal, Mittlal, Monica, *Management Information Systems*, Oxford University Press India 1st Edition, 2021.

4. Gagan Varshney, Pankaj Madan, Avdhesh Gupta, *Management Information System* , 2nd Edition, 2015.

Journals:

1. Journal of Management Information System

E – Resources:

1. <https://mays.tamu.edu/department-of-information-and-operations-management/management-information-systems/>

2. https://www.tutorialspoint.com/management_information_system/management_information_system.htm

3. <https://eller.arizona.edu/departments-research/schools-departments/mis/what-is-mis>

Course Outcomes	Programme Outcomes							Total
	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	
CO1	9	3	3	3	3	1	3	25
CO2	9	9	3	3	3	3	3	33
CO3	9	3	9	3	9	1	3	37
CO4	9	3	3	3	3	1	3	25
CO5	9	3	3	3	3	3	9	33
Total	45	21	21	15	21	9	21	153

Low -1

Medium - 3

High -9

Extra Credit - Total Quality Management

(For Students Admitted from 2024-2025)

Semester: VI**Hours/week: -****Subject Code:****Credit: 2****IBHOX6/IBCO****X6/IBPAX6****Course Objectives:**

1. To provide an understanding of the process of managing Quality services
2. To develop knowledge on fundamental disciplines of business linked with the concepts of service excellence and quality

Unit I

Introduction to Total Quality Management : Scope of TQM – Guiding Principles of TQM – Evolution of TQM – Preparing for TQM – Stages in TQM Implementation – TQM Models.

Unit II

SWOT Analysis: Strategic Planning –Organizational Culture- Customer Focus – Types of Customers –Customer Satisfaction Model – Customer Retention Model –Quality Function Deployment- Customer Satisfaction - Measurement.

Unit III

Continuous Improvement Strategies: Deming Wheel – Zero Defect Concept- Benchmarking – Six Sigma-Preventive Techniques.

Unit IV

Quality Certification: ISO 9000 Series Certification – ISO 9001: 2000 Certification – ISO 14000 Series Certification – QS 9000 Certification – Quality Auditing- Quality Indicators – ISO – BSI - Quality Awards.

Unit V

TQM Road Map: Quality & Cost-Characteristics of Quality-Micro Analysis of Quality Cost-Measurement of Quality – TQM Implementation Strategy – Failure of TQM.

Course Outcomes:

After completion of this course, student will be able to

- CO 1:** Understand the quality norms of organisations
- CO 2:** Explain the importance of quality management
- CO 3:** Develop conversant with SWOT analysis
- CO 4:** Apply benchmark for quality management
- CO 5:** Deal with ISO certification process

Text Book:

1. Sunil Luthra, Dixit Garg, Ashish Agarwal, Sachin K. Mangla , *Total Quality Management* , CRC Press , 1st Edition, 2020.

Reference Books:

1. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1st Edition, 2018.
2. D.R.Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth-Heinemann Publication, 1st Edition, 2016.
3. Poornima M.Charantimath, *Total Quality Management*, Pearson Education, 2017.
4. Sunil Sharma, *Total Quality Management: Concepts, Strategy and Implementation for Operational Excellence*, SAGE Publications Pvt. Ltd, 1st Edition, 2018.

E-Resources:

1. <https://asq.org/quality-resources/total-quality-management>
2. <https://www.juran.com/blog/what-is-total-quality-management/>
3. <https://www.managementstudyguide.com/total-quality-management.htm>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO								
CO1	9	3	3	3	3	3	9	33
CO2	9	9	3	1	1	3	3	29
CO3	9	3	1	3	9	3	9	37
CO4	9	3	3	1	3	1	3	23
CO5	9	3	3	9	3	1	3	31
Total	45	21	13	17	19	11	27	153

Low -1

Medium - 3

High -9