

# **THASSIM BEEVI ABDUL KADER COLLEGE FOR WOMEN**

A Minority Institution Sponsored by Seethakathi Trust, Chennai.  
Recognized by DBT under Star College Scheme, Ministry of Science and Technology, Govt of India.  
An Autonomous Institution Affiliated to Alagappa University, Karaikudi.  
Accredited by NAAC with "A" Grade [CGPA:3.16] & ISO 9001:2015 Certified Institution.  
Recognized by UGC under 2(f) & 12 (B). Kilakarai –  
623517, Ramanathapuram District.



**PG & RESEARCH DEPARTMENT OF COMMERCE**

**XXI ACADEMIC COUNCIL**

**30.05.2025**

**Annexure - W**

## INDEX

S.No	Programme	Page No
1.	M Com	E3-E48
2.	B Com	E49- E107
3.	B Sc IT	E108-E109
4.	BCA	E110-E111
5.	B Sc IT with Cyber Security	E112-E113
6.	B Com with Computer Applications	E114- E151
7.	B Com with Professional Accounting	E152- E208
8.	BBA	E209- E270
9.	Value Added Programme	E271-E274
10.	Employability Skills	E275-E280
11.	Common Value-Added course	E281-E290
12.	Curriculum Cell Recommendations	

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**PG & RESEARCH DEPARTMENT OF COMMERCE****Academic Year 2025-26****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 professional life.

**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.

XXI ACADEMIC COUNCIL

**M.COM**  
**(Two Year Regular Programme)**  
**(For Students Admitted from 2025-2026)**

**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 organisation 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:

- Unit VI is newly introduced as “Self-study” component to enhance students to prepare well for Competitive Examinations for all the courses.
- Investment Management title changed to Security Analysis and Portfolio Management.
- International Business Environment syllabus has been reframed.
- In Advanced Business Statistics, t- test, z test has been removed and included in unit VI.
- In Advanced Accountancy unit I, Accounting Standard 1 to 7 and Unit III Piecemeal Distribution has been removed and included in unit VI.
- In Advanced Cost Accounting Unit V, Activity Based costing has been removed and included in unit VI
- In Advanced Corporate Accounting unit III, Accounts of Banking has been removed and included in unit VI

**M.COM**  
**PROGRAMME CODE: PCO**  
**PROGRAMME STRUCTURE**

Sem	Subject Code	Course	Subject Title	Hours / week	Credit	@ SD   ENT   EMP	\$ REG   NAT   GLO	CIA	ESE	Total Marks
<b>I</b>	JMCOC11	Core I	International Business Environment	6	5	ENT   EMP	NAT   GLO	25	75	100
	JMCOC12	Core II	Advanced Business Statistics	6	6	SD   EMP	NAT   GLO	25	75	100
	JMCOC13	Core III	Advanced Accountancy • Integrated Course-Front Accounting	6	5	SD   EMP	REG   NAT   GLO	25	75	100
	JMCOC14	Core IV	Advanced Cost Accounting	6	5	ENT   EMP	NAT   GLO	25	75	100
	JMCOE1A	DSE I	Financial Markets & Services	6	5	ENT   EMP	NAT   GLO	25	75	100
	JMCOE1B		Management Practices			SD   EMP	REG   NAT			
	JMCOX1/ JMCOX10	Extra Credit	Practical Banking/Online Course		2	SD   EMP	REG   NAT		100	100
<b>Total</b>				<b>30</b>	<b>26+2</b>			<b>125</b>	<b>375+</b> <b>100</b>	<b>500 +</b> <b>100</b>
<b>II</b>	JMCOC21P	Core V	Financial Accounting Software Package (Lab)	6	4	SD   EMP	REG   NAT	25	75	100
	JMCOC22	Core VI	Advanced Management Accounting	6	6	ENT   EMP	NAT   GLO	25	75	100
	JMCOC23	Core VII	Organisational Behaviour • Integrated Course-Organisational Behaviour	6	5	SD   EMP	REG   NAT   GLO	25	75	100

	JMCOC24	Core VIII	Advanced Business Research Methods	6	5	ENT  EMP	REG  NAT  GLO	25	75	100
	JMCOE2A	DSE II	Global Marketing	6	4	ENT  EMP	GLO	25	75	100
	JMCOE2BP		Web Designing Lab							
	JMCOX2/ JMCOX2O	Extra Credit	Insurance and Risk Management/ Online Course		2	SD  EMP	NAT  GLO		100	100
	<b>Total</b>			<b>30</b>	<b>24+2</b>			<b>125</b>	<b>375 + 100</b>	<b>500 + 100</b>
<b>III</b>	JMCOC31	Core IX	Advanced Corporate Accounting	6	6	ENT  EMP	NAT	25	75	100
	JMCOC32	Core X	Direct Taxes	6	5	ENT	REG	25	75	100
	JMCOC33	Core XI	Security Analysis & Portfolio Management	6	5	SD  ENT	NAT  GLO	25	75	100
	JMCOC34	Core XII	Human Resource Management	6	5	ENT  EMP	NAT  GLO	25	75	100
	JMCOE3AP	DSE III	Statistics through R Tool Lab	6	4			25	75	100
	JMCOE3B		Entrepreneurship Development			SD  EMP	REG  NAT  GLO			
	JMESX3/ JMCOX3O	Extra Credit	Employability Skills/ Online Course*		2	EMP	REG	100		100
		<b>Total</b>			<b>30</b>	<b>25+2</b>			<b>125 + 100</b>	<b>375</b>
<b>IV</b>	JMCOC41	Core XIII	Financial Management	6	5	ENT  EMP	NAT  GLO	25	75	100
	JMCOC42	Core XIV	Indirect Taxation	6	5	ENT	NAT	25	75	100

JMCOC43 PW	Core XV	Project	12	5	SD  EMP	NAT  GLO	100	100	200
		Library	6						
JMCOX4/ JMCOX4O	Extra Credit	Total Quality Management /Online Course*		2	SD	NAT  GLO		100	100
<b>Total</b>				<b>15+2</b>			<b>150</b>	<b>250 + 100</b>	<b>400+ 100</b>
<b>GRAND TOTAL</b>			<b>120</b>	<b>90+8</b>			<b>525 + 100</b>	<b>1375 + 300</b>	<b>1900+ 400</b>

\*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

- @SD- Skill Development
- ENT-Entrepreneurship
- EMP-Employability
- \$ REG-Regional
- NAT -National
- GLO -Global

**Core I - International Business Environment**  
(For Students Admitted from 2025-2026)

**Semester: I**

**Hours/ week: 6**

**Subject Code: JMCOC11**

**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 – Difference Between Domestic Business and International Business – International Business Approaches - 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 Cost Advantage - Comparative Cost Advantage Theory - Haberler's Theory of Opportunity Cost-Product Life Cycle Approach - Transaction Cost Approach - Dunning's Eclectic Theory of International Production.

**UNIT III**

**(18 hours)**

**FDI and WTO**

FDI and WTO: Meaning – Factors influencing FDI – Reasons for FDI – Costs and Benefits of FDI – FDI in India – GATT – Establishment of WTO

**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 and MIGA – ADB.

**UNIT V****(18 hours)****Multinational Companies (MNCs)**

Multinational Companies (MNCs): MNCs – Meaning – Why do Domestic Companies become MNCs - Nature and characteristics – Factors contributed for the growth of MNCs – Merits and Demerits of MNCs – Control Over MNCs – Organisational Structure of MNCs – MNCs Approaches to Organisational Structure of MNCs – MNCs in India – Role of MNCs in India - Challenges posed by MNCs - Case Study.

**UNIT VI**

**Self-Study:** Natural Environment: Meaning – Importance – Characteristics -Green Business – Meaning - Green Business Practices - Sustainable Strategies - Information Technology- Impact of Information Technology on International Trade.

**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 Text and Cases, PHI Learning Pvt.Ltd, Revised 5<sup>th</sup> Edition 2018.
2. Subba Rao. P, *International Business*, Himalaya Publishing House, Mumbai.5<sup>th</sup> Revised and Enlarged Edition 2018.

**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,9<sup>th</sup> 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.

**Journal:**

1. International Journal of Economic Research

**E-Resources**

1. [https://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM501\\_INTERNATI](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATI)

ONAL\_BUS IN ESS.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	
CO								
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>21</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>141</b>

Low – 1

Medium – 3

High – 9

**Core II - Advanced Business Statistics**  
(For Students Admitted from 2025-2026)

**Semester: I**

**Hours/ week: 6**

**Subject Code: JMCOC12**

**Credit: 6**

**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 – F- test and Analysis of Variance

**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.

**UNIT VI**

**Self-study:** Calculation of correlation in Time series - Graphing regression lines - t- test – Z -test and Introduction to SPSS – Spearman’s limitations of Non parametric 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, 46<sup>th</sup> Revised and Enlarged Edition, 2019.

**Reference Books:**

1. N.G.Das, *Statistical Methods*, McGraw-Hill, 1<sup>st</sup> 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, 15<sup>th</sup> Edition 2018.

4. S.C.Gupta, “Fundamentals of Statistics”, Himalaya Publishing House, New Delhi, 7<sup>th</sup> 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](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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>15</b>	<b>141</b>

Low – 1

Medium – 3

High – 9

**Core III - Advanced Accountancy**  
(For Students Admitted from 2025-2026)

**Semester: I****Hours/ week: 6****Subject Code: JMCOC13****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 – 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.

**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.

**UNIT VI**

**Self-study:** Accounting Standards 1 to 7 – Generally Accepted Accounting Principles – Partnership fundamentals — Piecemeal Distribution - Types of securities in investments points to note for preparation of statement of affairs.

**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, 22<sup>nd</sup> Edition, 2019.

**Reference Books:**

1. M.C. Shukla & Grewal, *Advanced Accounts*, S. Chand & Sons, New Delhi, 2012.

2. R.L.Gupta, *Advanced Accountancy*, Sultan Chand & sons, New Delhi, 16<sup>th</sup> Edition, 2018.

**Journal:**

1. International Journal of Economic Research

**E-Resources**

1. [https://www.pdfprof.com/PDF\\_Image.php?id=9901&t=28](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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>135</b>

Low – 1

Medium – 3

High - 9

**Core IV - Advanced Cost Accounting**  
(For Students Admitted from 2025-2026)

**Semester: I****Subject Code: JMCOC14****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.

**UNIT VI**

**Self-Study:** Introduction to cost accounting: Meaning- Objectives- Advantages- Disadvantages- Analysis and Classification of cost- Preparation of cost sheet- Activity Based Costing-Contract 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, 25<sup>th</sup> Edition 2020

2. M.Y Khan, *Cost Accounting*, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2<sup>nd</sup> 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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>135</b>

Low – 1

Medium – 3

High - 9

**DSE - I - Financial Markets & Services**

(For Students Admitted from 2025-2026)

**Semester: I**

**Subject Code: JMCOE1A**

**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.

**Unit VI**

**Self-Study:** Financial services institutions- Clearing corporation of India Limited (CCIL) – Discount and Finance House of India Limited (DFHIL)

**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, 10<sup>th</sup> 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
2. McGraw-Hill Education Pvt Ltd, New Delhi, 5<sup>th</sup> Edition, 2017.

3. 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/FINANCIALMARKETANDSERVICES.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>135</b>

Low – 1

Medium – 3

High – 9

**DSE- I – Management Practices**  
(For Students Admitted from 2025-2026)

**Semester: I**

**Hours/ week: 6**

**Subject Code: JMCOE1B**

**Credit: 5**

**Course Objectives:**

1. To enable students to 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.

**UNIT VI**

**Self-Study:** Objectives of Management - Purpose of Management - Significance of Management – Scope of Management – Process of Management – Characteristics of a Quality managers.

**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, 8<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>135</b>

Low – 1

Medium – 3

High -6

**Extra Credit- Practical Banking**  
(For Students Admitted from 2025-2026)

**Semester: I**

**Subject code: JMCOX1**

**Credit: 2**

**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).

**Unit VI**

**Self-Study:** Origin – Banker – customer- relationship between banker and customer – Deposits – General precautions for opening an account – various types of deposits.

**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
- 2.

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, 20<sup>th</sup> Edition, 2017.

**Journal:**

1. The IUP Journal of Bank Management

**E-Resources**

1. [https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20- Professional.pdf](https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf)
2. [https://dspace.gipe.ac.in/xmlui/bitstream/handle/10973/23714/GIPE-008631- Contents.pdf?sequence=2&isAllowed=y](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	
<b>Total</b>	<b>45</b>	<b>39</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>21</b>	<b>33</b>	<b>195</b>	
	Low – 1		Medium – 3			High – 9			

**Core V - Financial Accounting Software Package (Lab)**  
(For Students Admitted from 2025-2026)

**Semester: II**

**Hours/ week: 6**

**Subject Code: JMCOC21P**

**Credit: 4**

**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.

### V Self-Study

Point of Sale: Point of sale (Pos) Pos Voucher type creation - PoS Invoice Entry - PoS Invoice Printing - PoS Register

#### 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 vice details in purchase invoice
22. Creating voucher with batch vice details in Sales invoice
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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>15</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>237</b>

Low – 1

Medium – 3

High – 9

**Core VI- Advanced Management Accounting**  
(For Students Admitted from 2025-2026)

**Semester: II****Hours/ week: 6****Subject Code: JMCOC22****Credit: 6****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
- 3.

**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.

**Unit VI**

Self-Study : Working Capital Management –Concept – Types – Factors influencing working Capital- Advantages - Procedure for forecasting the working capital requirement

**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:**

- Man Mohan & Goyal, *Principles of Management Accounting*, Sahitya Bhavan, Agra, 2016.
1. Shashi K Gupta & R k Sharma, *Management Accounting Principles & Practice*, Kalyani Publishers, 13th Edition, 2017.
  2. M.Y.Khan & P.K. Jain, *Management Accounting: Text problems and cases*, McGraw Hill Education, 7<sup>th</sup> Edition, 2017.
  3. 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-](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)

rotterdam/advanced-management-accounting/advanced-management-accounting-lecture-notes-lectures-lecture-notes-lectures-1-2-4/415210

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>33</b>	<b>39</b>	<b>213</b>

Low – 1

Medium – 3

High – 9

### Core VII - Organizational Behaviour (For Students Admitted from 2025-2026)

**Semester: II**

**Hours/ week: 6**

**Subject Code: JMCOC23**

**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.

**Unit VI**

**Self-Study:** Conflict: Meaning - Types - Stages of Conflict - Features - Advantage and

Disadvantages of Conflict- Importance of Conflict - Objectives of Conflict.

**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, 12<sup>th</sup> 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](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/I/P16MBA5%20%20ORGANIZATION AL%20BEHAVIOUR.pdf](https://www.bdu.ac.in/cde/docs/ebooks/mba/I/P16MBA5%20%20ORGANIZATION%20BEHAVIOUR.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>39</b>	<b>45</b>	<b>231</b>

Low – 1

Medium – 3

High – 9

**Core VIII – Advanced Business Research Methods**  
(For Students Admitted from 2025-2026)

**Semester: II**

**Hours/ week: 6**

**Subject Code: JMCOC24**

**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.

**Unit VI**

**Self-Study:** Testing of Hypothesis- Parametric test- ‘Z’ Test- Test for Difference between Proportion- Difference between to Standard Deviation and Testing the Correlation co-efficient

**Course Outcomes:**

After completion of this course, student will be able to

**CO1:** Recall the research concepts and recognize 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, 3<sup>rd</sup> October, 2016

**Reference Books:**

- 1.C.R. Kothari, “Research methodology - Methods and techniques”, New Age International Publishers, Chennai, 4<sup>th</sup> Edition, 2019
2. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research Methodology”, 12<sup>th</sup> 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](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](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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>39</b>	<b>15</b>	<b>39</b>	<b>39</b>	<b>45</b>	<b>249</b>

Low – 1

Medium – 3

High - 9

**DSE - II - Global Marketing**  
 (For Students Admitted from 2025-2026)

**Semester: II**  
**Subject Code: JMCOE2A**

**Hours/ week: 6**  
**Credit: 4**

**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

**Unit VI**

**Self-Study:** 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, 21<sup>st</sup> Edition 2019. (I, II & III Unit).
2. Subba Rao. P, *International Business*, Himalaya Publishing House, Mumbai,

5<sup>th</sup> 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, 25<sup>th</sup> Revised Edition, 2015.

**Journals:**

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

**E-Resources:**

1. [https://en.wikipedia.org/wiki/Global\\_marketing](https://en.wikipedia.org/wiki/Global_marketing)
2. [https://www.ikbooks.com/home/samplechapter?filename=183\\_Sample-Chapter.pdf](https://www.ikbooks.com/home/samplechapter?filename=183_Sample-Chapter.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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>21</b>	<b>15</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>255</b>

Low – 1

Medium – 3

High – 9

**Extra Credit - Insurance and Risk Management**

(For Students Admitted from 2025-2026)

**Semester: II**

**Subject Code: JMCOX2**

**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.

**Unit VI**

**Self-Study:** Principles of Insurance contract - Uberima Fidei, Utmost Good faith, Contribution, Subrogation, Mitigation, Indemnity etc., Insurance Claim Calculation –Bill of Lading-Financial Protection for Uncertainties to the Stakeholders

**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](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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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

<b>Total</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>45</b>	<b>45</b>	<b>267</b>
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Low – 1

Medium – 3

High – 9

**Core IX –Advanced Corporate Accounting**  
(For Students Admitted from 2025-2026)

**Semester: III****Hours/ week: 6****Subject Code: JMCOC31****Credit: 6****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)**

**Insurance Companies:** - 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.

**Unit VI**

**Self-study:** Types of shares, issue of shares at par, premium and discount, Pro-rata allotment of share - Accounts of Banking – Presentation of accounts in holding company – Methods of accounting for changing prices in Inflation Accounting

**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, 18<sup>th</sup> Edition, 2018.

**Reference Book:**

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11<sup>th</sup> 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", 22<sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17<sup>th</sup> 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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>39</b>	<b>15</b>	<b>159</b>

Low – 1

Medium – 3

High - 9

**Core X -Direct Taxes**

(For Students Admitted from 2025-2026)

**Semester: III**

**Hours/ week: 6**

**Subject Code: JMCOC32**

**Credit: 5**

**Course Objectives:**

1. To enable the students to 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.

**Unit VI**  
**Self-Study:** Preparation and filing of return of Income – Assessment procedure- Advance payment of tax – Recovery and Refund of Tax

**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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>33</b>	<b>15</b>	<b>153</b>

Low – 1

Medium – 3

High – 9

**Core XI – Security Analysis & Portfolio Management**

(For Students Admitted from 2025-2026)

**Semester: III****Subject Code: JMCOC33****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.

**Unit VI**

**Self-Study:** Overview of Ethics and Professional Standards in Investment Management – Regulatory Framework and Compliance – Professional Development and continuing education

**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, 2<sup>nd</sup> Edition, 2017.

**Reference Books:**

1. Prasanna Chandra, *Investment Management and Portfolio Management*, MCGraw-Hill 6<sup>th</sup> Edition, 2021.
2. Preeti Singh, *Investment Management*, Himalaya Publishing House, Mumbai, 20<sup>th</sup> 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](https://www.bcci.bg/projects/latvia/pdf/8_IAPM_final.pdf)

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>45</b>	<b>39</b>	<b>219</b>

Low – 1

Medium – 3

High – 9

**Core XII -Human Resource Management**  
(For Students Admitted from 2025-2026)

**Semester: III**

**Hours/ week: 6**

**Subject Code: JMCOC34**

**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.

**Unit VI**

**Self-Study-** Financial Compensation- -Productivity and Morale - Principal Compensation Issues & Management - Job Evaluation - Productivity, Employee Morale and Motivation – Stress Management - Quality of Work Life.

**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](https://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>33</b>	<b>231</b>

Low – 1

Medium – 3

High – 9

**DSE -III-Entrepreneurship Development**  
(For Students Admitted from 2025-2026)

**Semester: III****Subject Code: JMCOE3B****Hours/ week: 6****Credit: 4****Course Objectives:**

- 1.To understand the role and importance of entrepreneurs in the economic development of a nation
2. To equip the students, understand the entrepreneurial process for the successful business ventures

**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 – Break Even Analysis - Relevant One or Two Case Studies.

**Unit VI**

**Self-Study:** Entrepreneurial Motivation- Maslow's Theory, Herzberg's Theory, Herzberg's Two Factor Theory-Mc Gregor Theory, Mc Clelland's Need Theory of Motivation-Achievement Theory

**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 to women

**CO5:** Develop the project identification and project report preparation skills

**Text Books:**

1. E. Gordon & K. Natarajan, *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 5<sup>th</sup> Edition, 2015.
2. Charantimath Poornima .M, *Development and Small Business Enterprises*, Pearson Education, 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](https://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO								
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 2025-2026)

**Semester: IV****Hours/ week: 6****Subject Code: JMCOC41****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 capital structure 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-ARR Methods – Project Selection under Capital Rationing-Risk analysis in Capital Budgeting.

**Unit IV****(18 hours)**

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

**Unit V****(18 hours)**

**Dividend Decisions:** Dividend Policy – Dividend Theories – Policies Regarding Retained Earnings.

**Unit VI**

**Self-Study:** Trend Analysis and Comparative Statements Analysis - Case Study on working Capital Management and Ratio Analysis: Profitability Ratios, Liquidity Ratios, Solvency Ratios, Investment Ratios (Collect financial statement data from three local groceries or supermarkets and solve the ratio problems.

**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, New Delhi, 2018.

**Reference Books:**

1. Prasanna Chandra, *Financial Management*, Tata MC Graw Hill Publishing Co., Ltd, New Delhi, 10<sup>th</sup> Edition, 2019.
2. .M.Pandey, *Financial Management*, Vikas Publishing House, New Delhi, 25<sup>th</sup> 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, New Delhi, 2020.
5. S N Maheshwari, *Financial Management Principles & Practice*, Sultan Chand & Sons, New Delhi. 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](http://www.accountingstudyguide.com)
3. [www.managementparadise.com](http://www.managementparadise.com)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>27</b>	<b>165</b>

Low – 1

Medium – 3

High – 9

**Core XIV-Indirect Taxation**  
(For Students Admitted from 2025-2026)

**Semester: IV****Hours/ week: 6****Subject Code: JMCOC42****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

**Unit VI**

**Self-Study:** Customs Act 1962 – Customs Tariff Act 1975 – Customs duty - Customs Procedures – Customs Valuation

**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\\_N8zobtFBKFzVo3e8pumIhA0Waf/view](https://drive.google.com/file/d/1_1u7_N8zobtFBKFzVo3e8pumIhA0Waf/view)
2. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper11- New.pdf](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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>21</b>	<b>15</b>	<b>27</b>	<b>39</b>	<b>33</b>	<b>219</b>
	<b>Low – 1</b>		<b>Medium – 3</b>			<b>High - 9</b>		

**Core –XV-Project**  
 (For Students Admitted from 2025-2026)

**Semester: IV**  
**Subject Code: JMCOC43PW**

**Hours/ week: 12**  
**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.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>45</b>	<b>15</b>	<b>45</b>	<b>21</b>	<b>15</b>	<b>207</b>

Low – 1

Medium – 3

High – 9

**EXTRA CREDIT - TOTAL QUALITY MANAGEMENT**  
(For Students Admitted from 2025-2026)

**Semester: IV**

**Subject Code: JMCOX4**

**Credit: 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

**UNIT VI**

Self-study: Meaning and Definition of the concept of Quality (Group Discussion: Quality is 100% and not 99.99%), Myths of Quality, Quality Attributes, Dimensions of Quality, Levels of Quality Dimensions, Determinants of Quality, Transcendental view of Quality

**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.

**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.:L.Suganthi& Anand A. Samuel, “Total Quality Management”, PHI Learning Pvt Ltd, New Delhi, 9 th Edition, 2012.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	3	9	3	9	3	3	39
CO2	9	3	9	9	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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>45</b>	<b>21</b>	<b>45</b>	<b>21</b>	<b>15</b>	<b>207</b>

Low – 1      Medium – 3      High – 9

**Elective Papers Offered for M. Sc IT Students**  
**(For Students Admitted from 2025-2026)**

Sem	Subject Code	Subject Title	Hours/Week	Credits	@ SD   ENT   EMP	\$ REG   NAT   GLO	CIA Marks	ESE Marks	Total Marks
III	JMITE3A	Human Resource Management	6	5	ENT   EMP	REG   NAT   GLO	25	75	100

**M.Sc.IT**  
**DSE III - Human Resource Management**  
**(For Students Admitted from 2025-2026)**

**Semester: III**  
**Subject Code: JMITE3A**

**Hours/ week: 6**  
**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.

**UNIT VI:**

**Self-Study:** Training- Meaning- Significance- Objectives- Advantages and Disadvantages – Methods of Training.

**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 Matoria, 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, 6<sup>th</sup> 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](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	
<b>CO1</b>	9	9	9	9	3	3	3	<b>45</b>
<b>CO2</b>	9	9	9	9	3	9	3	<b>51</b>
<b>CO3</b>	9	9	3	9	3	3	3	<b>39</b>
<b>CO4</b>	9	9	3	9	3	9	9	<b>51</b>
<b>CO5</b>	9	9	9	9	3	9	3	<b>51</b>
<b>Total</b>	<b>45</b>	<b>45</b>	<b>33</b>	<b>45</b>	<b>15</b>	<b>33</b>	<b>21</b>	<b>237</b>

Low – 1

Medium – 3

High –9

**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B.COM**  
**(Three-Year Regular Degree Programme)**  
**(For Students Admitted from 2025-2026)**

**PREAMBLE**

**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.

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

**Core Papers:**

- In Semester I, The Financial Accounting –I syllabus has been revised, to remove Investment Account in Unit –V
- In Semester I, The Principles of Management syllabus has been revised to include Leadership in Unit – III
- In Semester II, The Marketing course title has been changed to Principles of Marketing
- In Semester II, The Financial Accounting –II course, few contents has been included in unit- I
- In Semester IV, The Banking Law & Practice course has been revised to included Wallet Banking and Payment Banking in Unit-V
- In Semester V, The Accounting package for Business (Tally prime) course has been revised to removed calculation of FBT
- In Semester V, The Financial Management course title has been changed to corporate finance.
- In Semester VI, The Human Resource Management course revised to Removed characteristics of Personnel Management in unit I and included duties and Qualities of HR Manager in Unit – I, Limitations of Human Resource Planning in Unit II.
-

**Skill Enhancement Courses:**

- In Semester I, Pc Package Lab course has been revised to remove slide presentation, and the course title has been changed as Pc package Lab-I
- In Semester II, PC Package Lab – II has been introduced.
- In Semester III, Digital Marketing Automation Lab has been Introduced.
- In Semester IV, Designing Lab has been Introduced.
- In Semester V, Business Analytics Lab - I has been introduced.
- In Semester VI, Enterprise Resource Planning course has been removed and Business Analytics Lab - II has been Introduced.

**Common Value-Added Courses:**

- In Semester II, Understanding India course has been introduced.
- In Semester III, Environmental Science for Sustainable Development course has been introduced.
- In Semester IV, Digital and Technology Solution course has been introduced.
- In Semester V, Health and Wellness course has been introduced.

**New Course Introduced:****BSc Information Technology with Cyber Security**

- Accounting Principles

**PROGRAMME STRUCTURE****B COM****Programme Code: UCO**

Sem	Subject Code	Course	Subject Title	Hours / Week	Credit	@SD/ E / NT/EMP	\$ REG / NAT/ GLO	CIA	ESE	Total Marks
I	JBLT11/ JBLA11/ JBLHB11/ JBLHA11	Language I	Ikkala Ilakkiyamum Sittrilakkiyamum / Basic Arabic I/ General Hindi I (Basic) / Hindi Grammer & Translation (Advanced)	5	3			25	75	100
	JBLEB12 / JBLEA12	Language II	Part II – English for Everyday Communication (Basic) / Literature and Language for Life (Advanced)	5	3			25	75	100
	JBCOC11	Core I	<b>Financial Accounting-1 Integrated Course- Financial Accounting</b>	6	6	SD/ ENP	REG / NAT/ GLO	25	75	100
	JBCOC12	Core II	Principles of Management	6	6	SD/ ENT/ EMP	REG / NAT/ GLO	25	75	100
	JBCOA13	AECC I	Business Economics	4	2	SD/ EMP	REG / NAT/ GLO	25	75	100
	JBCOS14 P	SEC I	PC Package Lab -I	2	1	SD/ ENP	REG / NAT/ GLO	-	50	50
			Library/Browsing	1	-			-	-	-
		Remedial/Games	1	-			-	-	-	
<b>Total</b>				<b>30</b>	<b>21</b>			<b>125</b>	<b>425</b>	<b>550</b>
II	JBLT21/ JBLA21/ JBLHB21/ JBLHA21	Language I	Kaappiya Ilakkiyamum Pudhinamum / Basic Arabic II / General Hindi II (Basic) /	5	3			25	75	100

		Hindi Prose, Poem & Story (Advanced)							
JBLEB22/ JBLEA22	Language II	Part II – English for Academic and Social Interaction (Basic)/ Critical Reading and Reflective Writing (Advanced)	5	3	SD  ENT  EMP	REG  NAT  GLO	25	75	100
JBCOC21	Core III	Financial Accounting-II	5	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
JBCOC22	Core IV	Principles of Marketing	5	5	SD/ ENT/ EMP	REG/ NAT/ GLO	25	75	100
JBCOA23	AECC II	Business Statistics	4	3	SD/ EMP	REG/ NAT/ GLO	25	75	100
JBCOS24P	SEC II	PC Package Lab- II	2	1	SD/ EMP	REG/ NAT/ GLO	-	50	50
JBUI2V	CVAC I	Understanding India	2	2	EMP	REG/ NAT	-	50	50
		Library/ Browsing	1	-			-	-	-
		Remedial/ Games	1	-			-	-	-
JBCOX2 / JBCOX2O	Extra Credit I	Business Communication/ Online Course*	-	2	SD/ EMP	REG/ NAT/ GLO	-	100	100
<b>Total</b>			<b>30</b>	<b>22+2</b>			<b>125</b>	<b>475 + 100</b>	<b>600+ 100</b>
JBLT31/ JBLA31/ JBLHB31/ JBLHA31	Language I	Idaikkala Ilakkiyamum Idhazhiyalum/ Classical Arabic Prose/ General Hindi III (Basic) / Hindi Literature & Letter writing (Advanced)	5	3			25	75	100

III	JBLEB32 / JBLEA32	Language II	Part II – Workplace English: Foundations of English Communication Skills (Basic) / English for the Corporate World (Advanced)	5	3			25	75	100
	JBCOC31	Core V	Cost Accounting	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBCOC32	Core VI	Partnership Accounting	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBCOA33	AECC III	E-Commerce	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBCOS34P	SEC III	Digital Marketing Automation Lab	2	1	SD/ EMP	REG/ NAT/ GLO	-	50	50
	JBMD31CO	MD I	Modern Banking	2	2	SD/ ENT/ EMP	REG/ NAT/ GLO	-	50	50
	JBES3V	CVAC II	Environmental Science For Sustainable Development	2	2			-	50	50
	JBXTN3	Extension	NSS/CSS	2	2			100	-	100
	JBCOX3 / JBCOX3O	Extra Credit II	International Marketing /Online Course*	-	2	SD/ EMP	REG/ NAT/ GLO	-	100	100
	<b>Total</b>			<b>30</b>	<b>25+</b> <b>2</b>			<b>225</b>	<b>525+</b> <b>100</b>	<b>750</b> <b>+100</b>
IV	JBLT41/ JBLA41/ JBLHB41/ JBLHA41	Language I	Pandaya Ilakkiyamum Naattuppura Paadalhalum/ Hadeeth / General Hindi IV (Basic) / Computer and Hindi (Advanced)	5	3			25	75	100
	JBLEB42 JBLEA42	Language II	Part II – Professional Communication Skills (Basic) / Strategic Communication for Global Careers (Advanced)	5	3			25	75	100

JBCOC41	Core VII	Banking Law and Practice Internship/ Online Internship	5	4	SD/ ENT/ EMP	REG/ NAT/ GLO	25	75	100
JBCOC42	Core VIII	Management Accounting	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
JBCOA43	AECC IV	Business Mathematics	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
JBMD41CO	MD II	Salesmanship	3	2	SD/ ENT/ EMP	REG/ NAT/ GLO	-	-	-
JBCOS44P	SEC IV	Designing lab	2	1			-	50	50
JBBD4V	CVAC III	Digital and Technology Solution	2	2			-	50	50
JBCOX4/ JBCOX4O	Extra Credit III	Business Environment*/ Online Course*	-	2	SD/ EMP	REG/ NAT/ GLO	-	100	100
<b>Total</b>			<b>30</b>	<b>23+</b> <b>2</b>			<b>125</b>	<b>525+</b> <b>100</b>	<b>650+</b> <b>100</b>
JBCOC51P	Core IX	Accounting Package for Business (Tally Prime) Integrated Course – Front Accounting (Tally)	6	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
JBCOC52	Core X	Income Tax Theory, Law and Practice – I	6	5	SD/ EMP	REG/ NAT	25	75	100
JBCOC53	Core XI	Corporate Accounting	6	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
JBMD51CO A	MD III	Commercial Law	4	4	SD/ EMP	REG/ NAT	25	75	100
JBMD51CO B		Corporate Law							
JBMD52CO A	MD IV	Financial Markets and Services	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
JBMD52CO B		Corporate Finance							
JBCOS54P	SEC V	Business Analytics Lab - I	2	1			-	50	50
JBHW5V	CVAC IV	Health and Wellness	2	2			-	50	50
JBESX5	Extra	Employability Skills	-	2	SD/	REG/	100	-	100

	JBCOX50	Credit IV	Online Course*			EMP	NAT/ GLO			
	<b>Total</b>			<b>30</b>	<b>26+</b> <b>2</b>			<b>125+</b> <b>100</b>	<b>475</b>	<b>600+</b> <b>100</b>
<b>VI</b>	JBCOC61	Core XII	Accounting for Public Utility	6	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBCOC62	Core XIII	Income Tax Theory, Law and Practice II	6	5	SD/ EMP	REG/ NAT	25	75	100
	JBCOC63	Core XIV	Practical Auditing	5	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBCOC64PW	Core XV	Project	6	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBMD61COA	MD V	Human Resource Management	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBMD61CO B		Services Marketing							
	JBCOS65P	SEC VI	Business Analytics Lab- II	2	1			-	50	50
			Library/ Browsing	1	-			-	-	-
	JBCOX6	Extra Credit V	Total Quality Management	-	2	SD/ EMP	REG/ NAT/ GLO	-	100	100
	JBCOX60		Online Course*							
	<b>Total</b>			<b>30</b>	<b>23+</b> <b>2</b>			<b>125</b>	<b>425+</b> <b>100</b>	<b>550+</b> <b>100</b>
	<b>GRAND TOTAL</b>			<b>180</b>	<b>140</b> <b>+10</b>			<b>850+</b> <b>100</b>	<b>2850+</b> <b>400</b>	<b>3700+</b> <b>500</b>

**AECC**– Ability Enhancement Compulsory Course

**SEC** – Skill Enhancement Course

**MD** – Multidisciplinary

**CVAC** – Common Valued Added Courses

- 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](http://www.internshala.com) or any online internship course.
- For online course integration, syllabus will be taken from spoken tutorial
  
- **@SD**- Skill Development
- **ENT**-Entrepreneurship
- **EMP**-Employability
- **\$ REG**-Regional
- **NAT** -National
- **GLO** -Global

XXI ACADEMIC COUNCIL

**Core I– Financial Accounting-I**  
(For Students Admitted from 2025-2026)

**Semester: I****Hours/Week: 6****Subject Code: JBCOC11/ JBCCC11/JBPAC11****Credit: 6****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:** Benefits – Basic Documents – Preparation of individual subsidiary Books – Purchase Book – Sales Book – Purchase Return Book – Sales Return Book – Cash Book – Simple Cash Book Only.

**Unit III****(18 hours)**

**Bank Reconciliation Statement:** Need – Difference – Methods – Proforma – Bank Balance to be shown in Balance Sheet – Adjustment in Cash Book

**Unit IV****(18 hours)**

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

**Unit V****(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

**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 Reconcile Bank Statement.

**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, 22<sup>nd</sup> Edition, 2019.

**Reference Books:**

- 1.R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> Edition, 2016
2. T.S.Reddy & Dr.A.Murthy, *Financial Accounting*, Margham b Publications, Chennai, 2021
3. M.C. Shukla, *Advanced Accounts*, S Chand & Co Ltd, New Delhi, 19<sup>th</sup> 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
	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
<b>Total</b>	<b>45</b>	<b>7</b>	<b>39</b>	<b>27</b>	<b>21</b>	<b>39</b>	<b>33</b>	<b>211</b>

Low – 1

Medium – 3

High-9

**Core II/ MD V – Principles of Management**  
(For Students Admitted from 2025-2026)

Semester: I/VI

Subject Code: JBBAC12/JBCOC12/JBPAC12/JBMD61CCA

Hours/ week: 6/4

Credit: 6/4

**Course Objectives:**

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

**Unit I****(18/12 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****(18/12 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** (18/12 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** (18/12 hours)  
**Staffing & Leadership:** Objectives – Methods - Meaning and Sources of Recruitment- Internal & External– Selection –Selection Procedure – Training –Objectives of Training– On the Job Training – Off the Job Training. **Leadership:** Functions and Type – X, Y and Z Theories

**Unit V** (18/12 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, 6<sup>th</sup> Edition, 2018.
3. Stephen, *Principles of Management*, Pearson Publication, New Delhi, 14<sup>th</sup> Edition, 2019.
4. Harold Koontz, *Essentials of Management: An International, Innovation and Leadership Perspective*, 10<sup>th</sup> 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](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\\_of\\_Management-OP\\_mGBMvoU.pdf](https://assets.openstax.org/oscmsprodcms/media/documents/Principles_of_Management-OP_mGBMvoU.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>19</b>	<b>9</b>	<b>19</b>	<b>25</b>	<b>15</b>	<b>21</b>	<b>153</b>

Low -1 Medium – 3 High -9

**AECC I– Business Economics**  
(For Students Admitted from 2025-2026)

**Semester: I**

**Subject Code: JBBAA13/ JBCOA13/ JBPAA13**

**Hours/ week: 4**

**Credit: 2**

**Course Objectives:**

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

**Unit I**

**(12 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**

**(12 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**

**(12 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**

**(12 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****(12 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, 9<sup>th</sup> Edition, 2021.
2. S.K.Agarwal, *Business Economics*, S.Chand & Sons, 1<sup>st</sup> Edition, 2018.

**Reference Books:**

1. Maheswari, Maheshwari & Sinha, *Business Economics*, SBPD Publishing House, New Delhi, 2<sup>nd</sup> Edition, 2021.
2. H.L.Ahuja, *Macroeconomics Theory and Policy*, S.Chand & Sons, New Delhi, 20<sup>th</sup> 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](https://en.wikipedia.org/wiki/Managerial_economics)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>7</b>	<b>33</b>	<b>13</b>	<b>21</b>	<b>17</b>	<b>17</b>	<b>153</b>

Low -1

Medium - 3

High -9

**SEC I – PC Package Lab - I**  
(For Students Admitted from 2025-2026)

**Semester: I**  
**Subject Code: JBCOS14P/JBPAS14P/JBBAS14P**

**Hours/week: 2**  
**Credit: 1**

**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**

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**

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

**Database Management Tool**

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

**Personal Information Management**

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 database management tool

**CO4:** Explain personal information management system

**CO5:** Create new appointments and recurring appointments

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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>33</b>	<b>15</b>	<b>27</b>	<b>183</b>

Low – 1
Medium – 3
High – 9

**Core III – Financial Accounting-II**  
(For Students Admitted from 2025-2026)

**Semester: II**

**Subject Code: JBCOC21/JBCCC21/ JBPAC21**

**Hours/week: 5**

**Credit: 5**

**Course Outcomes:**

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

**Unit I**

**(15 hours)**

**Consignment Accounts:** Introduction- Meaning of Consignment-Features of Consignment-Advantages – Limitations- Consignment Vs Sales- Proforma Invoice- Accounts Sales – Types of Commission-Normal Loss – Abnormal Loss – Calculation of Unsold Stock

**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 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**

**(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, 22<sup>nd</sup> Edition, 2019

**Reference Books:**

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> 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, 19<sup>th</sup> 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	
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>15</b>	<b>17</b>	<b>27</b>	<b>21</b>	<b>167</b>	
	Low – 1		Medium – 3			High – 9			

**Core IV/ Extra Credit II – Principles of Marketing**  
(For Students Admitted from 2025-2026)

**Semester: II / III**

**Hours/week: 5/-**

**Subject Code: JBCOC22/JBCCX3**

**Credit: 5/2**

**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**

**(15 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 I**

**(15 hours)**

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

**Unit III**

**(15 hours)**

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

**Unit IV**

**(15 hours)**

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

**Unit V**

**(15 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, 9<sup>th</sup> Edition, 2019.
2. Philip Kotler, *Principles of Marketing*, Pearson Education, 17<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>27</b>	<b>15</b>	<b>21</b>	<b>39</b>	<b>27</b>	<b>201</b>

Low – 1      Medium – 3      High – 9

**AECC II – Business Statistics**  
(For Students Admitted from 2025-2026)

**Semester: II**  
**Subject Code: JBCOA23/ JBPAA23/JBBAA23**

**Hours/week: 4**  
**Credit: 3**

**Course Objectives:**

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

**Unit I** **(12 hours)**

**Introduction to Statistics:** Meaning – Definition – 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 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 (12 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, 46<sup>th</sup> Edition, 2021.

**Reference Books:**

1. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi, 7<sup>th</sup> Edition, 2018.
2. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>27</b>	<b>15</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>167</b>

Low – 1

Medium – 3

High – 9

**SEC II – PC Package Lab - II**  
(For Students Admitted from 2025-2026)

**Semester: II**  
**Subject Code: JBCOS24P/JBPAS24P/JBBAS24P**

**Hours/Weeks: 2**  
**Credit: 1**

**Course Objectives:**

1. To understand the user interface and core features of Microsoft PowerPoint.
2. To develop and deliver clear, concise, and impactful presentations

**Professional Presentation:**

1. Creating, Saving, and Opening Presentations
2. Starting and Navigating a Slide Show
3. Changing slides design and layout
4. Applying Slide Transitions & Adding Entrance, Emphasis, and Exit Animations
5. Applying Themes & Customizing Background Styles
6. Adding Images from File or Online
7. Inserting Shapes, Icons, and SmartArt
8. Adding and Previewing Slide Transitions
9. Setting Up Slide Show Settings
10. Saving in Different Formats (PPTX, PDF) & Exporting as a Video

**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:** Identify and recall key components of the PowerPoint interface and basic functions.

**CO2:** Explain the purpose of PowerPoint features like layouts, transitions, and themes.

**CO3:** Distinguish between different slide designs and select appropriate layouts and visuals.

**CO4:** Assess a presentation's effectiveness in terms of clarity, layout, and visual appeal.

**CO5:** Design and present an original slide show using multimedia elements and formatting tools.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
<b>CO1</b>	9	3	9	3	9	3	3	<b>39</b>
<b>CO2</b>	9	3	3	9	3	3	3	<b>33</b>
<b>CO3</b>	9	3	3	3	9	3	9	<b>39</b>
<b>CO4</b>	9	9	3	9	3	3	3	<b>39</b>
<b>CO5</b>	9	3	3	9	3	3	9	<b>39</b>
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>189</b>

**Low – 1    Medium – 3    High – 9**

**Extra Credit I – Business Communication**  
(For Students Admitted from 2025-2026)

**Semester: II**

**Subject Code: JBCOX2 / JBCCX2**

**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- 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 – 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, 19<sup>th</sup> 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, 15<sup>th</sup> July, 2020.

**E- Resources:**

1. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
2. [www.businessnewsdaily.com](http://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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>177</b>

Low – 1      Medium – 3      High – 9

**Core V – Cost Accounting**  
(For Students Admitted from 2025-2026)

**Semester: III****Hours/week: 4****Subject Code: JBCOC31/ JBPAC31/JBBAC31****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, 25<sup>th</sup> 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, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>21</b>	<b>171</b>

Low – 1

Medium – 3

High – 9

**Core VI / VIII – Partnership Accounting**  
(For Students Admitted from 2025-2026)

Semester: III/IV

Hours/week: 4

Subject Code: JBCOC32/ JBCCC32/JBPAC42

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)**

**Dissolution of Partnership Firms:** Dissolution of Partnership Firm – Sale to a Company

**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 Dissolution and sale of Partnership Firm

**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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>7</b>	<b>21</b>	<b>15</b>	<b>123</b>

Low – 1

Medium – 3

High – 9

**AECC III – E-Commerce**  
(For Students Admitted from 2025-2026)

**Semester: III**

**Subject Code: JBCOA33**

**Hours/week: 4**

**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 Information Technology*, 1<sup>st</sup> Edition, 2016.
2. Kenneth C.Laudon, Carol Guercio Traver, *E-Commerce 2018*, Published by Pearson 14 th Edition, 2019.

**Reference Books:**

1. Colin Combe, *Introduction to E-Business: Management Strategy*, 1<sup>st</sup>, Edition, 2012.
2. Nidhi Dhawan , *Introduction to E-Commerce* , International Book House Pvt.Ltd, 2<sup>nd</sup> 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.techtargget.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
<b>Total</b>	<b>45</b>	<b>9</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>15</b>	<b>21</b>	<b>147</b>

Low – 1

Medium – 3

High – 9

**SEC III -Digital Marketing Automation Lab**  
(For Students Admitted from 2025-2026)

**Semester: III****Hours/ week: 2****Subject Code: JBCOS34P/JBPAS34P/JBBAS34P****Credit: 1****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.

**Course Outcomes :**

After completion of this course, student will be able to

- CO1:** Write effective Statement of Experience (SOE) content that reflects brand identity and enhances customer engagement.

**CO2:** Set up and manage a YouTube channel, and create basic YouTube advertisements to support video marketing strategies.

**CO3:** Develop Customer Relationship Management (CRM) strategies to enhance customer loyalty and satisfaction.

**CO4:** Design a comprehensive Social Media Marketing (SMM) plan tailored to the promotion of a specific product or service.

**CO5:** Create and manage Google AdWords campaigns to increase visibility and generate traffic for a product or service.

**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 Kings North, “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/>

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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>25</b>	<b>15</b>	<b>21</b>	<b>39</b>	<b>15</b>	<b>175</b>
	Low – 1		Medium – 3			High – 9		

**MD I – Modern Banking**  
(For Students Admitted from 2025-26)

**Semester: III**

**Subject Code: JBMD31CO**

**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 23<sup>rd</sup> 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>27</b>	<b>27</b>	<b>177</b>

Low – 1                      Medium – 3                      High – 9

**MD III/ Extra Credit - II – International Marketing**  
(For Students Admitted from 2025-2026)

**Semester: V / III**

**Hours: 4/-**

**Subject Code: JBMD51BAA / JBCOX3**

**Credit:4/2**

**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**

**(12 hours)**

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

**Unit II**

**(12 hours)**

**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**

**(12 hours)**

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

**Unit IV**

**(12 hours)**

**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****(12 hours)**

**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, 21<sup>st</sup> Edition, 2019.
2. Francis Cherunilam, *International Business – Text and Cases*, PHI Learning Private Limited, New Delhi, 6<sup>th</sup> Edition, 2020.

**Reference Books:**

1. Dr. Gaurav Sankalp, Dr. Shalini Agarwal, *International Marketing*, Sahitya Bhawan Publication, 3<sup>rd</sup> 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							
	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	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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>27</b>	<b>15</b>	<b>21</b>	<b>39</b>	<b>27</b>	<b>201</b>

Low – 1    Medium – 3    High – 9

**Core VII / MD III – Banking Law and Practice**  
(For Students Admitted from 2025-2026)

**Semester: IV/IV/V**  
**Subject Code: JBCOC41/ JBCCC41/ JBMD51PAA**

**Hours/week: 5/4**  
**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**

**(15/12 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**

**(15/12 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**

**(15/12 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**

**(15/12 hours)**

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

**Unit V**

**(15/12 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- Wallet Banking- Payment Banking

**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, 24<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>27</b>	<b>27</b>	<b>177</b>

Low – 1

Medium – 3

High – 9

**Core VIII/ IV – Management Accounting**

(For Students Admitted from 2025-2026)

**Semester: IV / II****Subject Code: JBCOC42/JBBAC42/JBCCC42/JBPAC22****Hours/week: 4/5****Credit: 4/5****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****(12/15 hours)**

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

**Unit II****(12/15 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** (12/15 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** (12/15 hours)  
**Ratio Analysis:** Introduction to Ratios- Significance – Utility and Limitations – Analysis for Liquidity, Profitability and Solvency

**Unit V** (12/15 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 1<sup>st</sup> Edition, 2018.
2. M.Y.Khan,P.K.Khan, *Principles of Management Accounting*, Mcgraw Hill Education, 7<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>39</b>	<b>27</b>	<b>21</b>	<b>5</b>	<b>15</b>	<b>157</b>

Low – 1                      Medium – 3                      High – 9

**AECC IV – Business Mathematics**  
(For Students Admitted from 2025-2026)

**Semester: IV**  
**Subject Code: JBCOA43/JBPAA43**

**Hours/week:4**  
**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 (12 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 (12 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 (12 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 (12 hours)**

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

**Unit V (12 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, 3<sup>rd</sup> Edition 2019.
2. Dr. Padmalochan Hazarika, *Business Mathematics*, Sultan Chand, 2016.

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	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
<b>Total</b>	<b>45</b>	<b>9</b>	<b>23</b>	<b>15</b>	<b>13</b>	<b>19</b>	<b>21</b>	<b>145</b>

Low – 1                      Medium – 3                      High – 9

**MD II – Salesmanship**  
(For Students Admitted from 2025-2026)

**Semester:IV**  
**Subject Code: JBMD41CO**

**Hours/week: 3**  
**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 (9 hours)**

**Introduction to Personal Selling:** Definition – Origin of Sales Persons – Salesmanship a Science, An Art or A Profession – The Qualities Necessary for good sales person

**Unit II (9 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 (9 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 (9 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****(9 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
<b>Total</b>	<b>45</b>	<b>33</b>	<b>21</b>	<b>15</b>	<b>27</b>	<b>33</b>	<b>33</b>	<b>207</b>

Low – 1

Medium – 3

High – 9

**Extra Credit III– Business Environment**

(For Students Admitted from 2025-2026)

**Semester: IV****Subject Code: JBCOX4/JBCCX4****Credit: 2****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 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, 27<sup>th</sup> 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 NewDelhi, 30 anuary 2021.
3. K.Asathappa, *Essentials of Business Environment*, Himalaya Publishing House, NewDelhi, 13<sup>th</sup> 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](https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_BOOK.pdf)
2. <http://ssbnc.in/files/bcommaterial/BE.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	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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>21</b>	<b>33</b>	<b>15</b>	<b>21</b>	<b>33</b>	<b>195</b>

Low – 1                      Medium – 3                      High – 9

**Core IX/ XI/ VII/ XIV - Accounting Package for Business (Tally Prime)**  
(For Students Admitted from 2025-2026)

**Semester: V/IV/VI**

**Hours/week: 6/5**

**Subject Code: JBCOC51P/ JBBAC53P/JBPAC41P/JBCCC63P**

**Credit: 5/4**

**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 - 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 GST
24. Preparation of Final Accounts
25. Preparation of Trial Balance
26. 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.

**Resources:**

1. <https://tallysolutions.com/download>

2. [www.teachoo.com](http://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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>21</b>	<b>33</b>	<b>33</b>	<b>21</b>	<b>173</b>

Low – 1

Medium – 3

High – 9

**Core X/ IX -Income Tax Theory, Law and Practice – I**  
(For Students Admitted from 2025-2026)

**Semester: V**  
**Subject Code: JBCOC52/JBCCC51/JBPAC51**

**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 (18hours)**

**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, 2025

**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								
	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	3	25
CO 2	9	1	3	3	3	9	3	3	31
CO 3	9	1	3	3	3	3	3	3	25
CO 4	9	1	3	1	3	3	3	3	23
CO 5	9	1	3	1	3	3	3	3	23
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>11</b>	<b>15</b>	<b>21</b>	<b>15</b>	<b>15</b>	<b>127</b>

Low – 1
Medium-3
High – 9

**Core XI/X– Corporate Accounting**  
(For Students Admitted from 2025-2026)

**Semester: V**

**Hours/week: 6**

**Subject Code: JBCOC53/JBCCC52/JBPAC53**

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

**Reference Books:**

1. R.L. Gupta & M. Radhaswamy, *Corporate accounting Vol-I*, Sulthan Chand and Co.Pvt,Ltd, New Delhi, 14<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>9</b>	<b>31</b>	<b>13</b>	<b>27</b>	<b>7</b>	<b>15</b>	<b>147</b>

Low – 1

Medium – 3

High – 9

**MD III - Commercial Law**  
 (For Students Admitted from 2025-2026)

**Semester: V****Subject Code: JBMD51COA****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 32<sup>nd</sup> Edition, 2019.

**Reference Books:**

1. M.C. Kuchal, *Mercantile Law*, Vikas Publishing House, New Delhi, 3<sup>rd</sup> 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](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							
	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	3	3	27
CO 4	9	9	3	9	3	3	9	45
CO 5	9	9	3	9	3	3	9	45
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>171</b>

Low – 1

Medium – 3

High – 9

**MD III/ Extra Credit III- Corporate Law**  
(For Students Admitted from 2025-2026)

Semester: V / IV

Subject Code: JBMD51COB / JBPAX4

Hours/week: 4/-

Credit:4/2

**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****(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****(12hours)**

**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](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
<b>Total</b>	<b>45</b>	<b>11</b>	<b>13</b>	<b>15</b>	<b>27</b>	<b>27</b>	<b>21</b>	<b>159</b>

Low – 1

Medium – 3

High – 9

**MD IV/ Core X – Financial Markets and Services**

(For Students Admitted from 2025-2026)

**Semester: V****Subject Code: JBMD52COA /JBBAC52****Hours/week: 4/6****Credit: 4/5****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****(12/18 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** (12/18 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** (12/18 hours)

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

**Unit IV** (12/18 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** (12/18 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 8<sup>th</sup> 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, 11<sup>th</sup> 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/FINANCIALMARKET ANDSERVICI.pdf](http://www.tumkuruniversity.ac.in/ocug/comm/notes/FINANCIALMARKET_ANDSERVICI.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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>21</b>	<b>27</b>	<b>171</b>

Low – 1

Medium – 3

High – 9

**MD IV/ Core XII – Corporate Finance**  
(For Students Admitted from 2025-2026)

**Semester: V/VI****Subject Code: JBMD52COB/JBBAC61****Hours/ week: 4/6****Credit: 4/5****Course Objectives:**

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

**Unit I****(12/18 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****(12/18 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****(12/18 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****(12/18 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****(12/18 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, 2<sup>nd</sup> Edition, 2016.

**Reference Books:**

1. I.M. Pandey, *Financial Management*, Vikas Publishing House, New Delhi, 11<sup>th</sup> Edition, 2016.
2. Prasanna Chandra, *Financial Management*, Mc Graw Hill Education Pvt. Ltd, New Delhi, 10<sup>th</sup> Edition, 2019.
3. M.Y. Khan & P.K. Jain, *Financial Management*, Mc Graw Hill Education, New Delhi, 7<sup>th</sup> Edition, 2017.
4. Ravi M. Kishore, *Financial Management Theory/Problems/Cases*, Taxmann Publications, 8<sup>th</sup> 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.acfile.com%5D.pdf](https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.acfile.com%5D.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>33</b>	<b>33</b>	<b>39</b>	<b>225</b>

Low -1      Medium – 3      High -9

**Core XII –Accounting for Public Utility**  
(For Students Admitted from 2025-2026)

**Semester: VI**  
**Subject Code: JBCOC61/JBPAC61/JBCCC61**

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

**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.

**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, 10<sup>th</sup> 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.
3. 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	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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>11</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>161</b>

Low – 1      Medium – 3      High – 9

**Core XIII - Income Tax Theory, Law and Practice – II**  
(For Students Admitted from 2025-2026)

**Semester: VI**

**Hours/week: 6**

**Subject Code: JBCOC62/JBCCC62/JBPAC62**

**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 Bhawa Publication, Relevant Assessment Year Edition, New Delhi, 2025.

**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 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>5</b>	<b>21</b>	<b>15</b>	<b>15</b>	<b>121</b>

**Low – 1    Medium – 3    High – 9**

**Core XIV / MD III – Practical Auditing**  
(For Students Admitted from 2025-2026)

**Semester: VI/ V****Subject Code: JBCOC63 /JBMD51CCA****Hours/week: 5/4****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****(15/12 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** (15/12 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** (15/12 hours)

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

**Unit IV** (15/12 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** (15/12 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
<b>Total</b>	<b>45</b>	<b>11</b>	<b>15</b>	<b>15</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>161</b>

Low – 1

Medium – 3

High – 9

**Core XV – Project**

(For Students Admitted from 2025-2026)

**Semester: VI****Subject Code: JBCOC64PW****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:**

- 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							
	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	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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>33</b>	<b>27</b>	<b>33</b>	<b>27</b>	<b>27</b>	<b>231</b>

Low – 1

Medium – 3

High – 9

**Core XIII /MD V – Human Resource Management**  
(For Students Admitted from 2025-2026)

**Semester: VI**  
**Subject Code: JBBAC62/JBMD61COA**

**Hours/week: 5/4**  
**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 (15/12 hours)**

**Human Resource Management:** Duties and Qualities of HR Manager - Importance- Objectives –Scope- Functions of Human Resource Management- Managerial Functions - Planning, Organizing, Directing, Coordinating and Controlling -- Operative Functions– Difference between Personnel Management and Human Resource Management-Role of Human Resource Manager.

**Unit II (15/12 hours)**

**Human Resource Planning:** Need for Human Resource Planning- Benefits and Limitations of Human Resource Planning - 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 (15/12 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 (15/12 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 (15/12 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, 8<sup>th</sup> Edition, 2017.

**Reference Books:**

1. P. SubbaRao, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, New Delhi, 5<sup>th</sup> Edition, 2015
2. Dr. T.P. Renuka Murthy, Santosh B.R, *Human Resource Management*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2017
3. Gary Dessler, *Human Resource Management*, Pearson Education, 16<sup>th</sup> Edition, 2020
4. Robert N. Lussier, John R. Hendon, *Human Resource Management: Functions, Applications, and Skill Development*, SAGE Publications, 1<sup>st</sup> 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.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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>45</b>	<b>171</b>

Low -1

Medium-3

High-9

**MD V/ Core XIV – Services Marketing**  
(For Students Admitted from 2025-2026)

**Semester: VI****Subject Code: JBMD61COB/JBBAC63****Hours/week: 4/6****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 (12/18 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 (12/18 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 (12/18 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 (12/18 hours)**

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

**Unit V (12/18 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, 7<sup>th</sup> Edition 2018

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

*Essentials of Services Marketing*, Pearson Publisher, 3<sup>rd</sup> 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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>11</b>	<b>17</b>	<b>21</b>	<b>141</b>
	Low – 1		Medium – 3			High – 9		

### MD I / Extra Credit V - Total Quality Management

(For Students Admitted from 2025-2026)

Semester: III / VI

Subject Code: JBMD31BA / JBCOX6 / JBCCX6

Hours/ Week : 2/-  
Credit: 2

#### Course Objectives:

- To provide an understanding of the process of managing Quality services
- 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 , 1<sup>st</sup> Edition, 2020.

**Reference Books:**

1. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1<sup>st</sup> Edition, 2018.
2. D.R.Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth- Heinemann Publication, 1<sup>st</sup> 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, 1<sup>st</sup> 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	
<b>CO1</b>	9	3	3	3	3	3	9	<b>33</b>
<b>CO2</b>	9	9	3	1	1	3	3	<b>29</b>
<b>CO3</b>	9	3	1	3	9	3	9	<b>37</b>
<b>CO4</b>	9	3	3	1	3	1	3	<b>23</b>
<b>CO5</b>	9	3	3	9	3	1	3	<b>31</b>
<b>Total</b>	<b>45</b>	<b>21</b>	<b>13</b>	<b>17</b>	<b>19</b>	<b>11</b>	<b>27</b>	<b>153</b>

Low -1

Medium - 3

High -9

## COURSES OFFERED FOR B SC INFORMATION TECHNOLOGY

### PROGRAMME STRUCTURE (For Students Admitted from 2025-2026)

Sem	Subject Code	Course	Subject Title	Hours /Week	Credit	@SD/ ENT/ EMP	\$ REG / NAT/ GLO	CIA	ESE	Total Marks
III	JBITA33	AECC III	Cost Accounting	4	4	ENT /EM P	NAT/ GLO	25	75	100

### AECC – Cost Accounting

(For Students Admitted from 2025-2026)

**Semester: II**  
**Subject Code: JBITA33**

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

**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** **(12 hours)**

**Cost and Management Accounting:** Meaning – Definition – Objectives of Cost Accounting and Management Accounting – Elements of Cost – Cost Classification – Cost Sheet

**Unit II** **(12 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** **(12 hours)**

Methods of Valuing Material issues – FIFO – LIFO – Average Cost Method – Base Stock Method

**Unit IV** **(12 hours)**

**Labour:** System of Wage payment – Time wage system – Piece rate system – Straight Piecerate system – Taylor’s differential piece rate system – Premium Plans

**Unit V** **(12 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, 17<sup>th</sup> Edition 2019.

**Reference Books:**

1. M. N. Arora, Cost and management Accounting, Himalaya Publishing House, 1<sup>st</sup> August 2016
2. Prof. M. L. Agarwal & Dr. K.L.Gupta, Cost Accounting, Sahitya Bhavan Publications, 1<sup>st</sup> January 2021

**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](http://www.tallysolution.com)
2. [www.teachoo.com](http://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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>15</b>	<b>11</b>	<b>45</b>	<b>25</b>	<b>21</b>	<b>183</b>

Low – 1

Medium – 3

High – 9

**COURSES OFFERED FOR BCA  
(Bachelor of Computer Applications)**

**PROGRAMME STRUCTURE  
(For Students Admitted from 2025-2026)**

Sem	Subject Code	Course	Subject Title	Hours / Week	Credit	@S D/E NT/EM P	\$ REG / NAT/ GLO	CIA	ESE	Total Marks
III	JBCPA33	AECC III	Principles of Accounting	4	4	ENT /EM P	NAT/ GLO	25	75	100

**AECC – Principles of Accounting  
(For Students Admitted from 2025-2026)**

**Semester: III**  
**Subject Code: JBCPA33**

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

**Course Objectives:**

- To impart knowledge in basic concepts of accounting.
- To use accounting software for business transactions.

**Unit I**

**(12 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**

**(12 hours)**

**Ledger:** Balancing of an Account – Relation between Journal and Ledger – Preparation of Trial Balance

**Unit III**

**(12 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**

**(12 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, Outstanding's and Prepaid Expenses

**Unit V**

**(12 hours)**

**Bank Reconciliation Statement:** Meaning - Causes- Importance - Preparation Bank Reconciliation Statement

**Text Book:**

- S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 17th Edition, and 2019.

**Reference Books:**

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> Edition, 2016.
2. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021.

**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

**E-Resources:**

1. <https://www.pdfdrive.com/implementation-of-tds-in-tally-erp-9-tally-solutions-e17811530.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	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
<b>Total</b>	<b>45</b>	<b>9</b>	<b>21</b>	<b>13</b>	<b>45</b>	<b>45</b>	<b>15</b>	<b>193</b>

Low – 1      Medium – 3      High – 9

## COURSES OFFERED FOR BSc Information Technology with Cyber Security

### PROGRAMME STRUCTURE (For Students Admitted from 2025-2026)

Se m	Subject Code	Course	Subject Title	Hours /Week	Credit	@SD /ENT /EM P	\$ REG / NAT/ GLO	CIA	ESE	Total Marks
I	JBMD52ICA	MD III	Accounting Principles	4	3	SD/ EM P	GLO	25	75	100

### AECC – Accounting Principles (For Students Admitted from 2025-2026)

**Semester: I**  
**Subject Code: JBMD52ICA**

**Hours/week: 4**  
**Credit: 3**

**Course Objectives:**

1. To impart knowledge in basic concepts of accounting
2. To use accounting software for business transactions

**Unit I (12 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 (12 hours)**

**Ledger:** Balancing of an Account – Relation between Journal and Ledger – Preparation of Trial Balance

**Unit III (12 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 (12 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 (12 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, 17<sup>th</sup> Edition, 2019.

**Reference Books:**

1. R. L. Gupta, *Advanced Accountancy*, Sulthan Chand & Sons, New Delhi, 16<sup>th</sup> Edition, 2016.
2. T.S. Reddy & A. Murthy, *Financial Accounting*, Margham Publications, Chennai, 2021.

XXI ACADEMIC COUNCIL

**B.COM WITH COMPUTER APPLICATIONS**

(Three Year Regular Degree Programme)

(For Students Admitted from 2025-2026)

**PREAMBLE**

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

**Core Papers**

- In Semester I, The Financial Accounting –I syllabus has been revised, to remove Investment Account in Unit V
- In Semester II, The Financial Accounting –II course, few contents have been included in Unit-I
- In Semester IV, The Banking Law and Practice course has been revised, to include Wallet Banking and Payment Banking in Unit-V
- In Semester VI, The Accounting Package for Business (Tally prime) course has been revised, to remove calculation of FBT

**Skill Enhancement Course**

- In Semester II, DBMS Lab course introduced instead of Designing Lab – I.
- In Semester III, Business Analytics Lab course introduced instead of Digital Marketing.
- In Semester V, Designing Lab – I course introduced instead of Graphics and Animation Lab.
- In Semester VI, Graphics and Animation Lab course introduced instead of Designing Lab – II.

**Multi-Disciplinary Courses**

- In Semester III Logical Reasoning is Introduced
- In Semester IV Corporate Compliance Management is Introduced
- In Semester V Practical Auditing / Goods and Service Tax
- In Semester VI Principles of Management / Business Research Methods

**Common Value-Added Courses**

- In Semester II, Understanding India course has been introduced.
- In Semester III, Environmental Science for Sustainable Development course has been introduced.
- In Semester IV, Digital and Technology Solution course has been introduced.
- In Semester V, Health and Wellness course has been introduced.

**PROGRAMME STRUCTURE  
B.COM CA**

**Programme Code: UCC**

Sem	Subject Code	Course	Subject Title	Hours / Week	Credit	@SD/ENT/EMP	\$ REG/NAT/GLO	CIA	ESE	Total Marks
<b>I</b>	JBLT11/ JBLA11/ JBLHB1/ JBLHA11	Language I	Ikkala Ilakkiyamum Sittrilakkiyamum / Basic Arabic I/ General Hindi I (Basic)/ Hindi Grammar & Translation (Advanced)	5	3			25	75	100
	JBLEB12/ JBLEA12	Language II	Part II – English for Everyday Communication (Basic) / Literature and Language for Life (Advanced)	5	3			25	75	100
	JBCCC11	Core I	Financial Accounting - I	6	6	SD  EMP	REG  NAT  GLO	25	75	100
	JBCCC12	Core II	<b>Computer Fundamentals and Programming in C</b>	<b>6</b>	<b>6</b>			<b>25</b>	<b>75</b>	<b>100</b>
	JBCCA13P	AECC I	<b>Programming in C Lab</b>	<b>4</b>	<b>2</b>			<b>25</b>	<b>75</b>	<b>100</b>
	JBCCS14P	SEC I	<b>PC Package Lab</b>	<b>2</b>	<b>1</b>			<b>-</b>	<b>50</b>	<b>50</b>
			Library/Browsing	1	-			-	-	-
			Games	1	-			-	-	-
		<b>Total</b>	<b>30</b>	<b>21</b>			<b>125</b>	<b>425</b>	<b>550</b>	
<b>II</b>	JBLT21/ JBLA21/ JBLHB21/ JBLHA21	Language I	Kaappiya Ilakkiyamum Pudhinamum / Basic Arabic II / General Hindi II (Basic) / Hindi Prose, Poem & Story (Advanced)	5	3			25	75	100
	JBLEB22/ JBLEA22	Language II	Part II – English for Academic and Social Interaction (Basic)/ Critical	5	3			25	75	100

		Reading and Reflective Writing (Advanced)								
JBCCC21	Core III	Financial Accounting – II	5	5	SD/EMP	REG NAT GLO	25	75	100	
<b>JBCCC22</b>	<b>Core IV</b>	<b>Database Management System</b>	<b>5</b>	<b>5</b>			<b>25</b>	<b>75</b>	<b>100</b>	
JBCCA23	AECC II	Business Statistics	4	3	SD/EMP	REG/NAT/GLO	25	75	100	
<b>JBCCS24P</b>	<b>SEC II</b>	<b>DBMS Lab</b>	<b>2</b>	<b>1</b>			<b>-</b>	<b>50</b>	<b>50</b>	
JBUI2V	CVAC I	Understanding India	2	2	EMP	REG/NAT	-	50	50	
		Library/Browsing	1							
		Remedial/Games	1							
JBCCX2/ JBCCX2O	Extra Credit I	Business Communication / Online Course*	-	2	SD/EMP	REG NAT GLO	-	100	100	
		<b>Total</b>	<b>30</b>	<b>22+2</b>			<b>125</b>	<b>475 + 100</b>	<b>600+ 100</b>	
<b>III</b>	JBLT31/ JBLA31/ JBLHB31/ JBLHA31	Language I	5	3			25	75	100	
	JBLEB32 /JBLEA32	Language II	5	3			25	75	100	
	<b>JBCCC31</b>	<b>Core V</b>	<b>Digital Marketing</b>	<b>4</b>	<b>3</b>	<b>SD/EMP</b>	<b>REG NAT GLO</b>	<b>25</b>	<b>75</b>	<b>100</b>

	JBCCC32	Core VI	Partnership Accounting	4	4	SD/ EMP	REG  NAT  GLO	25	75	100
	<b>JBCCA33P</b>	<b>AECC III</b>	<b>Web Designing Lab</b>	<b>4</b>	<b>3</b>			<b>25</b>	<b>75</b>	<b>100</b>
	<b>JBCCS34P</b>	<b>SEC III</b>	<b>Business Analytics Lab</b>	<b>2</b>	<b>1</b>			<b>-</b>	<b>50</b>	<b>50</b>
	JBMD31CC	MD I	Logical Reasoning	2	2	SD/ EMP	REG  NAT  GLO	-	50	50
	JBES3V	CVAC II	Environmental Science for Sustainable Development	2	2			-	50	50
	JBXTN3	Extension	NSS/ CSS	2	2			100	-	100
	JBCCX3/ JBCCX30	Extra Credit II	Principles of Marketing / Online Certificate Course*	-	2	SD  ENT  EMP	REG  NAT  GLO	-	100	100
			<b>Total</b>	<b>30</b>	<b>23+2</b>			<b>225</b>	<b>525 + 100</b>	<b>750+ 100</b>
<b>IV</b>	JBLT41/ JBLA41/ JBLHB41/ JBLHA41	Language I	Pandaya Ilakkiyamum Naattuppura Paadalkalum/ Hadeeth / General Hindi IV (Basic) / Computer and Hindi (Advanced)	5	3			25	75	100
	JBLEB42 / JBLEA42	Language II	Part II – Professional Communication Skills (Basic) / Strategic Communication for Global Careers (Advanced)	5	3			25	75	100
	JBCCC41	Core VII	Banking Law and Practice • Internship/ Online Internship*	4	4	SD  ENT  EMP	REG  NAT  GLO	25	75	100
	JBCCC42	Core VIII	Management Accounting	5	5	SD  EMP	REG  NAT  GLO	25	75	100

	JBCCA43	AECC IV	Programming in Java	4	4			25	75	100
	JBMD41CC	MD II	Corporate Compliance Management	3	2	SD  EMP	REG  NAT  GLO	-	50	50
	JBCCS44P	SEC IV	Programming in Java Lab	2	1			-	50	50
	JBDT4V	CVAC III	Digital and Technology Solution	2	2			-	50	50
	JBCCX4/ JBCCX4O	Extra Credit III	Business Environment /Online Certificate Course*	-	2	SD  EMP	REG  NAT  GLO	-	100	100
			<b>Total</b>	<b>30</b>	<b>24+2</b>			<b>125</b>	<b>525 + 100</b>	<b>650+ 100</b>
V	JBCCC51	Core IX	Income Tax Theory, Law and Practice – I	6	5	SD  EMP	REG  NAT  GLO	25	75	100
	JBCCC52	Core X	Corporate Accounting	6	5	SD  EMP	REG  NAT  GLO	25	75	100
	JBCCC53	Core XI	PHP	6 (4+2)	5			25	75	100
	JBMD51CC A/ JBMD51CC B	MD III	Practical Auditing*/ Goods and Service Tax	4	4	SD  EMP	REG  NAT  GLO	25	75	100
	JBMD52CC P	MD IV	# UI/UX Design lab*	4	4			25	75	100
	JBCCS54P	SEC V	Designing Lab I	2	1			-	50	50
	JBHW5V	CVAC IV	Health and Wellness	2	2			-	50	50
	JBESX5	Extra Credit IV	Employability Skills	-	2			100	-	100
			<b>Total</b>	<b>30</b>	<b>26+2</b>			<b>150 + 100</b>	<b>550</b>	<b>700 + 100</b>
	JBCCC61	Core XII	Accounting for Public Utility	6	6	SD  EMP	REG  NAT  GLO	25	75	100
	JBCCC62	Core XIII	Income Tax Theory, Law and Practice - II	6	5	SD  EMP	REG  NAT  GLO	25	75	100
	JBCCC63P	Core XIV	Accounting Package for Business (Tally Prime) * Integrated Course-Front Accounting	5	4	SD  EMP	REG  NAT  GLO	25	75	100

	JBCCC64P W	Core XV	Project	6	4	SD  EMP	REG  NAT  GLO	25	75	100
	JBMD61CC A/ JBMD61CC B	MD V	Principles of Management / Business Research Methods	4	4	SD  ENT  EMP	REG  NAT  GLO	25	75	100
<b>VI</b>	<b>JBCCS65P</b>	<b>SEC VI</b>	<b>Graphics and Animation Lab</b>	<b>2</b>	<b>1</b>			-	<b>50</b>	<b>50</b>
	JBCCX6/ JBCCX6O	Extra Credit V	Total Quality Management/ Online Certificate Course*	-	2	SD  EMP	REG  NAT  GLO	-	100	100
			Library/ Browsing	1	-			-	-	
			Total	30	24+2			125	425 + 100	550+ 100
			<b>GRAND TOTAL</b>	<b>180</b>	<b>140 + 10</b>			<b>850 + 100</b>	<b>285 + 40 0</b>	<b>3700 + 500</b>

**AECC**– Ability Enhancement Compulsory Course

**SEC** – Skill Enhancement Course

**MD** –Multidisciplinary

**CVAC** – Common Valued Added Courses

\* 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](http://www.internshala.com) or any online internship course.

For online course integration, syllabus will be taken from spoken tutorial

@**SD**- Skill Development

**ENT**-Entrepreneurship

**EMP**-Employability

**\$ R**-Regional

**N**-National

**G**-Global

**Core I– Financial Accounting-I**  
(For Students Admitted from 2025-2026)

**Semester: I**  
**Subject Code: JBCOC11/JBCCC11/JBPAC11**

**Hours/Week: 6**  
**Credit: 6**

**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:** Benefits – Basic Documents – Preparation of individual subsidiary Books – Purchase Book – Sales Book – Purchase Return Book – Sales Return Book – Cash Book – Simple Cash Book Only.

**Unit III (18 hours)**

**Bank Reconciliation Statement:** Need – Difference – Methods – Proforma – Bank Balance to be shown in Balance Sheet – Adjustment in Cash Book

**Unit IV (18 hours)**

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

**Unit V (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

**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 Reconcile Bank Statement.

**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, 22<sup>nd</sup> Edition, 2019.

**Reference Books:**

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> 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, 19<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>7</b>	<b>39</b>	<b>27</b>	<b>21</b>	<b>39</b>	<b>33</b>	<b>211</b>

Low – 1

Medium – 3

High – 9

**Core III – Financial Accounting-II**  
(For Students Admitted from 2025-2026)

**Semester: II**

**Subject Code: JBCOC21/JBCCC21/JBPAC21**

**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)**

**Consignment Accounts:** Introduction – Meaning of Consignment – Features of Consignment – Advantages – Limitations – Consignment vs Sales - Proforma Invoice – Account Sales– Types of Commission - Normal Loss – Abnormal Loss – Calculation of Unsold Stock

**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, 22<sup>nd</sup> Edition, 2019.

**Reference Books:**

1.R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> 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, 19<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>15</b>	<b>17</b>	<b>27</b>	<b>21</b>	<b>167</b>

Low – 1

Medium – 3

High – 9

**AECC II – Business Statistics**  
(For Students Admitted from 2025-2026)

**Semester: II**

**Hours/week: 4**

**Subject Code: JBCCA23**

**Credit: 3**

**Course Outcomes:**

1. To provide a strong foundation 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 46<sup>th</sup> Edition, 2021.

**Reference Books:**

1. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi 7<sup>th</sup> Edition, 2018.
  2. D.R. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>27</b>	<b>177</b>

Low – 1

Medium – 3

High – 9

**Extra Credit I – Business Communication**  
(For Students Admitted from 2025-2026)

**Semester: II****Subject Code: JBCOX2/JBCCX2****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- 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 – 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, 19<sup>th</sup> May, 2015.

**Reference Books:**

1. Ramesh Pattan Chetty, *Business Communication*, R.Chand & Co, 1<sup>st</sup> January, 2019.
2. R.C.Sharma, Krishna Mohan & Virendra Singh Nirban, *Business Correspondence*, McGraw Hill Publications, 15<sup>th</sup> July, 2020

**E- Resources:**

1. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
2. [www.businessnewsdaily.com](http://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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>177</b>

Low – 1      Medium – 3      High – 9

**Core VI/VIII – Partnership Accounting**  
 (For Students Admitted from 2025-2026)

**Semester: III/IV**

**Hours/week: 4**

**Subject Code: JBCOC32/JBCCC32/JBPAC42**

**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)**

**Dissolution of Partnership Firms:** Dissolution of Partnership Firm – Sale to a Company

**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 Dissolution and sale of Partnership Firm

**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, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>7</b>	<b>21</b>	<b>15</b>	<b>123</b>

Low – 1

Medium – 3

High – 9

**Extra Credit I / MD I - Logical Reasoning**  
(For Students Admitted from 2025-2026)

Semester: II / III

Hours/Week: - / 2

Subject Code: JBPAX2 / JBMD31CC

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,7<sup>th</sup> Edition, 2020.
2. Arun Sharma, *How to Prepare For LOGICAL REASONING For CAT*, McGraw Hill Education (India) Private Limited, 6<sup>th</sup> 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							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>189</b>

Low – 1

Medium – 3

High – 9

**Core IV / Extra Credit II -Principles of Marketing**  
(For Students Admitted from 2025-2026)

**Semester: II/III**

**Subject Code: JBCOC22/JBCCX3**

**Hours/Week: 5 / -**

**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**

**(15 hours)**

**Introduction to Marketing:** Definition – Nature – Scope –Importance of Marketing Concept – Marketing Functions – Classification – Approaches to the Study of Marketing

**Unit II**

**(15 hours)**

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

**Unit III**

**(15 hours)**

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

**Unit IV** (15 hours)

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

**Unit V** (15 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. Philip Kotler, *Principles of Marketing*, Pearson Education, New Delhi, 17<sup>th</sup> Edition 2018.
2. David Jobber & Fiona Ellis Chadwick, *Principles and Practice of Marketing*, Mc Graw Hills Publisher, 9<sup>th</sup> 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							
	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	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/MD III – Banking Law and Practice**  
(For Students Admitted from 2025-2026)

**Semester: IV/IV/V**

**Hours/week: 5/4**

**Subject Code: JBCOC41/JBCCC41 /JBMD51PAA**

**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**

**(15/12 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**

**(15/12 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**

**(15/12 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**

**(15/12 hours)**

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

**Unit V** (15/12 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 – Wallet Banking- Payment Banking

**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, 24<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>27</b>	<b>27</b>	<b>177</b>

Low – 1

Medium – 3

High – 9

**Core VIII / IV –Management Accounting**  
(For Students Admitted from 2025 -2026)

Semester: IV/ II

Hours/week: 4/5

Subject Code: JBCOC42/ JBBAC42/JBCCC42/JBPAC22

Credit: 4/5

**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**

(12/15 hours)

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

**Unit II (12/15 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- Preparations of Cas Flow statement

**Unit III (12/15 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 (12/15 hours)**

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

**Unit V (12/15 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 1<sup>st</sup> Edition, 2018.
2. M.Y.Khan,P.K.Khan, *Principles of Management Accounting*, Mcgraw Hill Education, 7<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>39</b>	<b>27</b>	<b>21</b>	<b>5</b>	<b>15</b>	<b>157</b>

Low – 1

Medium – 3

High – 9

**Extra Credit V / MD II – Corporate Compliance Management**  
(For Students Admitted from 2025-2026)

**Semester: VI / IV**

**Hours/week: - / 3**

**Subject Code: JBPAX6 / JBMD41CC**

**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**

**(9 hours)**

**Due Diligence:** 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**

**(9 hours)**

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

**Unit III**

**(9 hours)**

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

**Unit IV**

**(9 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**

**(9 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 PublishingHouse, 10<sup>th</sup> Edition, 2016.

2.Nitish Singh, *Compliance Management*, Praeger Publications, 2015.

**Reference Books:**

1.C.S.Anoop Jain, *Secretarial Audit, Compliance Management and Due DiligenceAJ* Publications, 16<sup>th</sup> 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](https://www.icsi.edu/media/webmodules/SACMDD_FEB_2020.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	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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>19</b>	<b>21</b>	<b>13</b>	<b>7</b>	<b>27</b>	<b>153</b>

Low – 1      Medium – 3      High – 9

### Extra Credit III – Business Environment (For Students Admitted from 2025-2026)

#### Semester: IV

Subject Code: JBCOX4/JBCCX4

Credit: 2

#### 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

**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 – Privatization – 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:

- Francis Cherunilam, *Business Environment Text & Cases*, Himalaya Publishing House, New Delhi, 27<sup>th</sup> Revised Edition, 2019.

### Reference Books:

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

### Journal:

- International Journal of Business Analytics and Intelligence

### E –Resources:

- [https://iimm.org/wp-content/uploads/2019/04/IIMM\\_BE\\_BOOK.pdf](https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_BOOK.pdf)
- <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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>21</b>	<b>33</b>	<b>15</b>	<b>21</b>	<b>33</b>	<b>195</b>

Low – 1

Medium – 3

High – 9

**Core X/IX -Income Tax Theory, Law and Practice -I**  
(For Students Admitted from 2025-2026)

**Semester: V**  
**Subject Code: JBCOC52/JBCCC51/JBPAC51**

**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 (18hours)**  
**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, 2025

**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							
	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	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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>11</b>	<b>15</b>	<b>21</b>	<b>15</b>	<b>127</b>

Low – 1
Medium – 3
High – 9

**Core XI/ Core X – Corporate Accounting**  
(For Students Admitted from 2025-2026)

**Semester: V**

**Subject Code: JBCOC53/JBCCC52/JBPAC53**

**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, 18<sup>th</sup> Edition, 2019.

**Reference Books:**

1. R.L. Gupta & M. Radhaswamy, *Corporate accounting Vol-I*, Sulthan Chand and Co.Pvt, Ltd, New Delhi, 14<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>9</b>	<b>31</b>	<b>13</b>	<b>27</b>	<b>7</b>	<b>15</b>	<b>147</b>

Low – 1

Medium – 3

High – 9

**Core XIV / MD III – Practical Auditing**  
(For Students Admitted from 2025-2026)

**Semester: VI/V**

**Hours/week: 5/4**

**Subject Code: JBCOC63/JBMD51CCA**

**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**

**(15/12 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**

**(15/12 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**

**(15/12 hours)**

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

**Unit IV**

**(15/12 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**

**(15/12 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							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	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
<b>Total</b>	<b>45</b>	<b>11</b>	<b>15</b>	<b>15</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>161</b>

Low – 1

Medium – 3

High – 9

**Extra Credit II / MD III - Goods and Service Tax**  
(For Students Admitted from 2025-2026)

Semester: III / V

Subject Code: JBPAX3 / JBMD51CCB

Hours / week: - / 4

Credit: 2 / 4

**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****(12 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****(12 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****(12 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 (12 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 (12 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>
2. <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
<b>Total</b>	<b>45</b>	<b>13</b>	<b>11</b>	<b>19</b>	<b>11</b>	<b>9</b>	<b>33</b>	<b>141</b>

Low -1

Medium - 3

High -9

**Core XII –Accounting for Public Utility**  
(For Students Admitted from 2025-2026)

**Semester: VI**

**Subject Code: JBCOC61/JBPAC61/JBCCC61**

**Hours/week: 6**

**Credit: 5/6**

**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

**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, 10<sup>th</sup> Edition, 2018.

**Reference Books:**

- R.L. Gupta & M. Radhaswamy, *Corporate Accounting vol -II*, Sulthan Chand and Co.Pvt, Ltd, New Delhi, (2021)
- 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>11</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>161</b>

Low – 1

Medium – 3

High – 9

**Core XIII - Income Tax Theory, Law and Practice – II**  
(For Students Admitted from 2025-2026)

**Semester: VI**

**Hours/week: 6**

**Subject Code: JBCOC62/JBCCC62/JBPAC62**

**Credit: 5**

**Course Objectives:**

- To enable the students to understand the basic concepts and terms related to Income Tax
- 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, 2025.

**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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>5</b>	<b>21</b>	<b>15</b>	<b>15</b>	<b>121</b>

Low – 1

Medium – 3

High – 9

**Core IX/XI/VII/XIV - Accounting Package for Business (Tally Prime)**  
(For Students Admitted from 2025-2026)

**Semester: V/IV/VI**

**Hours/week: 6/5**

**Subject Code: JBCOC51P/ JBBAC53P/JBPAC41P/JBCCC63P**

**Credit: 5/4**

**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 - 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 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 GST
24. Preparation of Final Accounts
25. Preparation of Trial Balance
26. 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](http://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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>21</b>	<b>33</b>	<b>33</b>	<b>21</b>	<b>173</b>

Low – 1      Medium – 3      High – 9

**Core XV – Project**

(For Students Admitted from 2025-2026)

**Semester: VI**

**Subject Code: JBCCC64PW**

**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							
	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	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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>33</b>	<b>27</b>	<b>33</b>	<b>27</b>	<b>27</b>	<b>231</b>

Low – 1

Medium – 3

High – 9

**Core II / MD V - Principles of Management**  
(For Students Admitted from 2025-2026)

Semester: I / VI

Hours/week: 6/4

Subject Code: JBBAC12/JBCOC12/JBPAC12/JBMD61CCA

Credit:6/4

**Course Objectives:**

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

**Unit I****(18 / 12 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****(18 / 12 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****(18 / 12 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****(18 / 12 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****(18 / 12hours)**

**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, 6<sup>th</sup> Edition, 2018.
3. Stephen, *Principles of Management*, Pearson Publication, New Delhi, 14<sup>th</sup> 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](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](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
<b>Total</b>	<b>45</b>	<b>19</b>	<b>9</b>	<b>19</b>	<b>25</b>	<b>15</b>	<b>21</b>	<b>153</b>

Low -1                      Medium - 3                      High -9

### MD V – Business Research Methods (For Students Admitted from 2024-2025)

**Semester: VI**  
**Subject Code: JBMD61CCB**

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

**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 (12 hours)**

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

**Unit II (12 hours)**

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

**Unit III (12 hours)**

**Research Design:** Meaning – Definition – Need – Advantages – Contents

**Unit IV (12 hours)**

**Sampling:** Meaning – Objectives – Types – Sources of Primary and Secondary Data – Data Collection Tools: Questionnaire and Schedules

**Unit V (12 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, 4<sup>th</sup> Edition, 2019.

**Reference Books:**

1. O.R.Krishnaswami, M. Ranganathan & P.N.Harikumar, *Research Methodology*, Himalaya Publishing House, 1<sup>st</sup> Edition 2021
2. M.M.Munshi, K.Gayathri Reddy & Rakesh.H, *Research Methodology*, Himalaya Publishing House, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>21</b>	<b>27</b>	<b>189</b>

Low – 1

Medium – 3

High – 9

**MD I/ Extra Credit V - Total Quality Management**

(For Students Admitted from 2025-2026)

**Semester: III/VI****Hours/week : 2/-****Subject Code: JBMD31BA/JBCOX6/JBCCX6****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, 1<sup>st</sup> Edition, 2020.

**Reference Books:**

1. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1<sup>st</sup> Edition, 2018.  
 2. D.R. Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth-Heinemann Publication, 1<sup>st</sup> 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, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>13</b>	<b>17</b>	<b>19</b>	<b>11</b>	<b>27</b>	<b>153</b>

Low -1

Medium - 3

High -9

**B.COM WITH PROFESSIONAL ACCOUNTING**  
(Three Year Regular Degree Programme)  
(For Students Admitted from 2025-2026)

**PROGRAMME SPECIFIC OUTCOMES**

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

**PSO1: Disciplinary knowledge:** In the concepts of accounting and management and its application

**PSO2: Effective Communication:** Skills to lead the group in preparation & maintenance of accounts.

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

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

**PSO5: Professional skills:** To enhance digital literacy to be placed in ever changing challenging situations.

**PSO6: Entrepreneurial Skills and problem-solving skills:** To explore, innovate, access, plan, execute, start and run business as job providers.

**PSO7: Life Long Learning Skills:** To be self-directed for further advanced learning like CA, ICWA and so on.

**PREAMBLE**

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

**Core Courses :**

- In Semester I, Financial Accounting – I has been revised to remove investment account in Unit -V.
- In Semester I, Principles of Management has been revised to include leadership in Unit – III.
- In Semester II, Financial Accounting – II few contents has been included in Unit-I.
- In Semester IV, Banking Law and Practice has been interchanged to Semester V.
- In Semester V, Banking Law and Practice has been revised to include wallet banking and payment banking in Unit-V.
- In semester V, Accounting Package for Business (Tally prime) has been interchanged to Semester IV.
- In Semester IV, Accounting Package for Business (Tally prime) has been revised to remove calculation of FBT.
- In Semester V, Financial Management course title has been changed to Corporate Finance.

**Skill Enhancement Courses :**

- In Semester I, Pc Package Lab content has been revised to remove slide presentation and the name has changed to PC Package Lab - I
- In Semester II, PC Package Lab – II has been introduced.
- In Semester III, Digital Marketing Automation Lab has been Introduced.
- In Semester IV, Designing Lab has been Introduced.

- In Semester V, Business Analytics Lab - I has been introduced.
- In Semester VI, Enterprise Resource Planning course has been removed and Business Analytics Lab - II has been Introduced.

**Extra Credit Courses :**

- In Semester II, Business Communication course has been removed from Extra credit course and Logical Reasoning course has been changed from Skill Enhancement course to Extra credit courses.
- In Semester III, Digital Marketing course has been removed from Skill Enhancement courses.
- In Semester III, International Marketing course has been removed from Extra Credit course and Goods & Service Tax has been interchanged from Semester IV to Semester III.
- In Semester V, Corporate Compliance Management course has been interchanged from Semester V to Semester VI as Extra Credit Courses.
- In Semester VI, Total Quality Management course has been removed from Extra Credit courses.

**Multi-Disciplinary Courses:**

- In Semester III, Executive Development course has been introduced.
- In Semester IV, Entrepreneurial Development course has been introduced.
- In Semester V, Corporate Communication course has been introduced.
- In Semester V, Business Ethics and Values course has been introduced.
- In Semester VI, Marketing Management course has been introduced.

**Common Value Added Courses :**

- In Semester II, Understanding India course has been introduced.
- In Semester III, Environmental Science for Sustainable Development course has been introduced.
- In Semester IV, Digital and Technology Solution course has been introduced.
- In Semester V, Health and Wellness course has been introduced.

## PROGRAMME STRUCTURE

## B.COM PA

## Programme Code: UPA

Sem	Subject Code	Course	Subject Title	Hours/Week	Credit	@SD/ENT/EMP	\$REG/NAT/GLO	CIA	ESE	Total Marks
I	JBLT11/ JBLA11/ JBLHB11/ JBLHA11	Language I	Ikkala Ilakkiyamum Sittrilakkiyamum / Basic Arabic I/ General Hindi I (Basic)/ Hindi Grammar & Translation (Advanced)	5	3			25	75	100
	JBLEB12 / JBLEA12	Language II	Part II – English for Everyday Communication (Basic) / Literature and Language for Life (Advanced)	5	3			25	75	100
	JBPAC11	Core I	Financial Accounting - I	6	6	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAC12	Core II	Principles of Management	6	6	SD/ ENT/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAA13	AECC I	Business Economics	4	2	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAS14P	SEC I	PC Package Lab - I	2	1	SD/ EMP	REG/ NAT/ GLO	-	50	50
				Library/Browsing	1	-				
			Remedial/Games	1	-					
	<b>Total</b>			<b>30</b>	<b>21</b>			<b>125</b>	<b>425</b>	<b>550</b>
	JBLT21/ JBLA21/ JBLHB21/ JBLHA21	Language I	Kaappiya Ilakkiyamum Pudhinamum / Basic Arabic II / General Hindi II (Basic) / Hindi Prose, Poem &	5	3			25	75	100

II			Story (Advanced)							
	JBLEB22/ JBLEA22	Language II	Part II – English for Academic and Social Interaction (Basic)/ Critical Reading and Reflective Writing (Advanced)	5	3			25	75	100
	JBPAC21	Core III	Financial Accounting –II	5	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAC22	Core IV	Management Accounting	5	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAA23	AECC II	Business Statistics	4	3	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAS24P	SEC II	PC Package Lab - II	2	1	SD/ EMP	REG/ NAT/ GLO	-	50	50
	JBUI2V	CVAC I	Understanding India	2	2	EMP	REG/ NAT	-	50	50
			Library/Browsing	1	-			-	-	-
			Remedial/Games	1	-			-	-	-
	JBPAX2/ JBPAOX	<b>Extra Credit I</b>	<b>Logical Reasoning/ Online Course*</b>	-	<b>2</b>			-	<b>100</b>	<b>100</b>
<b>Total</b>				<b>30</b>	<b>22+2</b>			<b>125</b>	<b>475+ 100</b>	<b>600+ 100</b>
III	JBLT31/ JBLA31/ JBLHB31/ JBLHA31	Language I	Idaikkala Ilakkiyamum Idhazhiyalum/ Classical Arabic Prose/General Hindi III (Basic) / Hindi Literature & Letter writing (Advanced)	5	3	SD/ ENT EMP/ SD   ENT  EMP SD  ENT	GLO / REG  NAT  GLO / REG  NAT  GLO	25	75	100
	JBLEB32 / JBLEA32	Language II	Part II – Workplace English: Foundations of English Communication Skills (Basic) / English for the Corporate World (Advanced)	5	3	SD  ENT  EMP	REG  NAT  GLO	25	75	100
	JBPAC31	Core V	Cost Accounting	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100

	JBPAC32	Core VI	Advanced Financial Accounting	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAA33	AECC III	Accounting Standards	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAS34P	SEC III	Digital Marketing Automation Lab	2	1			-	50	50
	JBMD31PA	MD I	Executive Development	2	2	SD/ EMP	REG/ NAT/ GLO	-	50	50
	JBES3V	CVAC II	Environmental Science for Sustainable Development	2	2			-	50	50
	JBXTN3	Extension	NSS/CSS	2	2			100	-	100
	JBPAX3/ JBPAX30	Extra Credit II	Goods and Service Tax/Online Course	-	2	SD/ EMP	REG/ NAT	-	100	100
	<b>Total</b>			<b>30</b>	<b>25+2</b>			<b>225</b>	<b>525 +100</b>	<b>750 +100</b>
IV	JBLT41/ JBLA41/ JBLHB41/ JBLHA41	Language I	Pandaya Ilakkiyamum Naattuppura Paadalhalum/ Hadeeth / General Hindi IV (Basic)/ Computer and Hindi (Advanced)	5	3			25	75	100
	JBLEB42 / JBLEA42	Language II	Part II – Professional Communication Skills (Basic) / Strategic Communication for Global Careers (Advanced)	5	3			25	75	100
	JBPAC41P	Core VII	Accounting Package for Business (Tally Prime)	5	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAC42	Core VIII	Partnership Accounting	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAA43	AECC IV	Business Mathematics	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBMD41PA	MD II	Entrepreneurial Development	3	2	SD/ ENT/ NAT/	REG/ NAT/	-	50	50

						EMP	GLO			
	JBPAS44P	SEC IV	Designing lab	2	1			-	50	50
	JBDT4V	CVAC III	Digital and Technology Solution	2	2			-	50	50
	JBPAX4/ JBPAX40	Extra Credit III	Corporate Law/ Online Course*	-	2	SD/ EMP	REG/ NAT/ GLO	-	100	100
	<b>Total</b>			<b>30</b>	<b>23+2</b>			<b>125</b>	<b>525+ 100</b>	<b>650+ 100</b>
V	JBPAC51	Core IX	Income Tax Theory, Law and Practice – I	6	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAC52	Core X	Auditing and Assurance – I	6	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAC53	Core XI	Corporate Accounting	6	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBMD51PAA	MD III	Banking Law and Practice Internship or Online Internship	4	4	SD/ ENT/ EMP	REG/ NAT/ GLO	25	75	100
	JBMD51PAB		Business Environment			SD/ EMP	REG/ NAT/ GLO			
	JBMD52PAA	MD IV	Corporate Communication	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBMD52PAB		Business Ethics and Values			SD/ EMP	REG/ NAT/ GLO			
	JBPAS54P	SEC V	Business Analytics Lab – I	2	1			-	50	50
	JBHW5V	CVAC IV	Health and Wellness	2	2			-	50	50
	JBESX5	Extra Credit IV	Employability Skills	-	2			100	-	100
	<b>Total</b>			<b>30</b>	<b>26+2</b>			<b>125 +100</b>	<b>475</b>	<b>600+ 100</b>
VI	JBPAC61	Core XII	Accounting for Public Utility	6	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAC62	Core XIII	Income Tax Theory, Law and Practice - II	6	5	SD/ EMP	REG/ NAT	25	75	100
	JBPAC63	Core XIV	Auditing and Assurance – II	5	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBPAC64PW	Core XV	Project	6	4	SD/ EMP	REG/ NAT/ GLO	25	75	100

						EMP	GLO			
JBMD61PAA	MD V	Investment Management	4	4	SD/ EMP/ ENT	REG/ NAT/ GLO				
JBMD61PAB		Marketing Management			SD/ EMP/ ENT	REG/ NAT/ GLO				
JBPAS65P	SEC VI	Business Analytics Lab – II	2	1			-	50	50	
JBPA6/ JBPA60	Extra Credit V	Corporate Compliance Management / Online Course	-	2	SD/ EMP	REG/ NAT/ GLO	-	100	100	
		Library/Browsing	1	-			-	-	-	
		<b>Total</b>	<b>30</b>	<b>23+2</b>			<b>125</b>	<b>425+</b>	<b>550+</b>	
		<b>GRAND TOTAL</b>	<b>180</b>	<b>140+</b>			<b>850+</b>	<b>2850+</b>	<b>3700+</b>	
				<b>10</b>			<b>100</b>	<b>400</b>	<b>500</b>	

**AECC**– Ability Enhancement Compulsory Course

**SEC** – Skill Enhancement Course

**MD** –Multidisciplinary

**CVAC** – Common Valued Added Courses

\* 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](http://www.internshala.com) or any online internship course.

For online course integration, syllabus will be taken from spoken tutorial

@**SD**- Skill Development

**ENT**-Entrepreneurship

**EMP**-Employability

**\$ R**-Regional

**N**-National

**G**-Global

**Core I– Financial Accounting-I**  
(For Students Admitted from 2025-2026)

**Semester: I**

**Hours/Week: 6**

**Subject Code: JBCOC11/JBCCC11/JBPAC11**

**Credit: 6**

**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:** Benefits – Basic Documents - Preparation of individual subsidiary Books – Purchase Book – Sales Book – Purchase Return Book – Sales Return Book – Cash Book – Simple Cash Book Only.

**Unit III**

**(18 Hours)**

**Bank Reconciliation Statement:** Need – Difference – Methods – Proforma – Bank Balance to be shown in Balance Sheet – Adjustment in Cash Book.

**Unit IV**

**(18 Hours)**

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

**Unit V**

**(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.

**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 Reconcile Bank Statement.

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

**CO5:** Prepare final accounts

**Text Books :**

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

**Reference Books:**

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> 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, 19<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>7</b>	<b>39</b>	<b>27</b>	<b>21</b>	<b>39</b>	<b>33</b>	<b>211</b>

Low – 1

Medium – 3

High – 9

**Core II / MD V - Principles of Management**  
(For Students Admitted from 2025-2026)

**Semester: I/VI****Hours/ week: 6/4****Subject Code: JBBAC12/JBCOC12/JBPAC12/JBMD61CCA****Credit : 6/4****Course Objectives:**

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

**Unit I****(18/12 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****(18/12 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****(18/12 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 (18/12 Hours)**

**Staffing & Leadership:** Objectives – Methods - Meaning and Sources of Recruitment-Internal & External– Selection –Selection Procedure – Training –Objectives of Training– On the Job Training – Off the Job Training. **Leadership:** Functions and Type – X, Y and Z Theories.

**Unit V (18/12 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, 6<sup>th</sup> Edition, 2018.
3. Stephen, *Principles of Management*, Pearson Publication, New Delhi, 14<sup>th</sup> 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](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](https://assets.openstax.org/oscms-prodcms/media/documents/PrinciplesofManagement-OP_mGBMvoU.pdf)

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
<b>Total</b>	<b>45</b>	<b>19</b>	<b>9</b>	<b>19</b>	<b>25</b>	<b>15</b>	<b>21</b>	<b>153</b>

Low -1

Medium - 3

High -9

**AECC I– Business Economics**  
(For Students Admitted from 2025-2026)

**Semester: I**  
**Subject Code: JBBAA13/JBCOA13/JBPAA13**

**Hours/ week: 4**  
**Credit: 2**

**Course Objectives:**

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

**Unit I (12 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 (12 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 (12 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 (12 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 (12 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, 9<sup>th</sup> Edition, 2021.
2. S.K.Agarwal, *Business Economics*, S.Chand & Sons, 1<sup>st</sup> Edition, 2018.

**Reference Books:**

1. Maheswari, Maheshwari &Sinha, *Business Economics* , SBPD Publishing House, New Delhi, 2<sup>nd</sup> Edition, 2021.
2. H.L.Ahuja, *Macroeconomics Theory and Policy*, S.Chand& Sons, New Delhi, 20<sup>th</sup> 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](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
<b>Total</b>	<b>45</b>	<b>7</b>	<b>33</b>	<b>13</b>	<b>21</b>	<b>17</b>	<b>17</b>	<b>153</b>

Low -1

Medium - 3

High -9

**SEC I – P C Package Lab - I**  
(For Students Admitted from 2025-2026)

**Semester: I****Subject Code: JBCOS14P/JBPAS14P/JBBAS14P****Hours/week: 2****Credit: 1****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**

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**

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

**Database Management Tool**

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

**Personal Information Management**

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 database management tool

**CO4:** Explain personal information management system

**CO5:** Create new appointments and recurring appointments.

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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>33</b>	<b>15</b>	<b>27</b>	<b>183</b>

Low – 1

Medium – 3

High – 9

**Core III – Financial Accounting-II**  
(For Students Admitted from 2025-2026)

**Semester: II**  
**Subject Code: JBCOC21/JBCCC21/JBPAC21**

**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)**

**Consignment Accounts:** Introduction- Meaning of Consignment-Features of Consignment-Advantages – Limitations- Consignment Vs Sales- Proforma Invoice- Accounts Sales – Types of Commission-Normal Loss – Abnormal Loss – Calculation of Unsold Stock.

**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 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**

**(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, 22<sup>nd</sup> Edition, 2019.

**Reference Books:**

1. R. L. Gupta, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> 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, 19<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>15</b>	<b>17</b>	<b>27</b>	<b>21</b>	<b>167</b>

Low – 1
Medium – 3
High – 9

**Core VIII/IV –Management Accounting**  
(For Students Admitted from 2025-2026)

**Semester: IV/II**

**Hours/week: 4/5**

**Subject Code: JBCOC42/ JBBAC42/JBCCC42/JBPAC22**

**Credit: 4/5**

**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**

**(12/15 Hours)**

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

**Unit II**

**(12/15 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**

**(12/15 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**

**(12/15 Hours)**

**Ratio Analysis:** Introduction to Ratios- Significance – Utility and Limitations – Analysis for

Liquidity, Profitability and Solvency.

### Unit V

(12/15 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 1<sup>st</sup>Edition, 2018.

2. M.Y.Khan, P.K.Khan, *Principles of Management Accounting*, Mcgraw Hill Education, 7<sup>th</sup>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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>39</b>	<b>27</b>	<b>21</b>	<b>5</b>	<b>15</b>	<b>157</b>

Low – 1

Medium – 3

High – 9

**AECC II – Business Statistics**  
(For Students Admitted from 2025-2026)

**Semester: II**

**Subject Code: JBCOA23/JBPAA23/JBBAA23**

**Hours/week: 4**

**Credit: 3**

#### 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

(12 Hours)

**Introduction to Statistics:** Meaning – Definition – 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 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** (12 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, 46<sup>th</sup> Edition, 2021.

**Reference Books:**

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

2. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1<sup>st</sup> 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	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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>27</b>	<b>15</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>167</b>

Low – 1

Medium – 3

High – 9

**SEC II – PC Package Lab - II**

(For Students Admitted from 2025-2026)

**Semester : II****Hours/Weeks: 2****Subject Code: JBCOS24P/JBPAS24P/JBBAS24P****Credit: 1****Course Objectives:**

1. To understand the user interface and core features of Microsoft PowerPoint.
2. To develop and deliver clear, concise, and impactful presentations

**Professional Presentation:**

1. Creating, Saving, and Opening Presentations
2. Starting and Navigating a Slide Show
3. Changing slides design and layout
4. Applying Slide Transitions & Adding Entrance, Emphasis, and Exit Animations
5. Applying Themes & Customizing Background Styles
6. Adding Images from File or Online
7. Inserting Shapes, Icons, and SmartArt
8. Adding and Previewing Slide Transitions
9. Setting Up Slide Show Settings
10. Saving in Different Formats (PPTX, PDF) & Exporting as a Video

**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:** Identify and recall key components of the PowerPoint interface and basic functions.**CO2:** Explain the purpose of PowerPoint features like layouts, transitions, and themes.**CO3:** Distinguish between different slide designs and select appropriate layouts and visuals.**CO4:** Assess a presentation's effectiveness in terms of clarity, layout, and visual appeal.**CO5:** Design and present an original slide show using multimedia elements and formatting tools.

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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>189</b>

Low – 1

Medium – 3

High – 9

**Extra Credit I / MD I - Logical Reasoning**  
(For Students Admitted from 2025-2026)

**Semester: II****Hours/week : -/2****Subject Code: JBPAX2/JBMD31CC****Credit : 2/2****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, 7<sup>th</sup> Edition, 2020.
2. Arun Sharma, *How to Prepare for LOGICAL REASONING For CAT*, McGraw Hill Education (India) Private Limited, 6<sup>th</sup> 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							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	Total
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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>189</b>

Low – 1

Medium – 3

High – 9

**Core V – Cost Accounting**

(For Students Admitted from 2025-2026)

**Semester: III****Subject Code: JBCOC31/JBPAC31/JBBAC31****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.p

**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, 25<sup>th</sup> 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, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>21</b>	<b>171</b>

Low – 1

Medium – 3

High – 9

**Core VI - Advanced Financial Accounting**  
(For Students Admitted from 2025-2026)

**Semester: III**  
**Subject Code: JBPAC32**

**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 IFRF - 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 branch accounts including independent branches.

**CO2:** Apply the methods of departmental accounting for interdepartmental transfers.

**CO3:** Analyse the features of contract accounts.

**CO4:** Critically assess the IFRS Settings.

**CO5:** Discuss the insolvency accounts with its deficiency accounts.

### Text Books:

1. Jain, S.P., & Narang, K.L., *Advanced Accountancy*, Volume –I, Kalyani Publishers, NewDelhi, 19<sup>th</sup> Revised Edition. 2015.
2. B D Chatterjee, *Guide to International Financial Reporting Standards*, Bloomsbury Professional 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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>19</b>	<b>17</b>	<b>19</b>	<b>9</b>	<b>27</b>	<b>151</b>
	Low – 1			Medium – 3			High – 9	

**AECC III - Accounting Standards**  
(For Students Admitted from 2025-2026)

**Semester: III**  
**Subject Code: JBPAA33**

**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 (12 Hours)**  
**Accounting Standards 13,14,16,17:** Accounting for Investment (AS-13) – Accounting for Amalgamation (AS-14) – Borrowing Costs (AS-16) – Segment Reporting (AS-17).

**Unit V (12 Hours)**  
**Accounting Standards 20,26,29:** Earnings Per Share (AS-20) –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, 30<sup>th</sup> Edition, 2018.

**Reference Books:**

1. Rawat,D.S & Deepti Maheshwari, *Students' Guide to Accounting Standards*, Taxmann Publications Pvt. Ltd, 29<sup>th</sup> Edition, 2017.
2. CA Ravi Kanth Miriyala & CA SUnitanjeni 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>25</b>	<b>33</b>	<b>21</b>	<b>13</b>	<b>33</b>	<b>197</b>
Low – 1	Medium – 3			High – 9				

**SEC III -Digital Marketing Automation Lab**  
(For Students Admitted from 2025-2026)

**Semester: III**

**Hours/ week: 2**

**Subject Code: JBCOS34P/JBPAS34P/JBBAS34P**

**Credit: 1**

**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.

**Course Outcomes :**

After completion of this course, student will be able to

**CO1:** Write effective Statement of Experience (SOE) content that reflects brand identity and enhances customer engagement.

**CO2:** Set up and manage a YouTube channel, and create basic YouTube advertisements to support video marketing strategies.

**CO3:** Develop Customer Relationship Management (CRM) strategies to enhance customer loyalty and satisfaction.

**CO4:** Design a comprehensive Social Media Marketing (SMM) plan tailored to the promotion of a specific product or service.

**CO5:** Create and manage Google AdWords campaigns to increase visibility and generate traffic for a product or service.

**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 Kings North, “*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/>

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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>25</b>	<b>15</b>	<b>21</b>	<b>39</b>	<b>15</b>	<b>175</b>

Low – 1 Medium – 3 High – 9

**MD I – Executive Development**

(For Students Admitted from 2025-2026)

**Semester: III**

**Subject Code: JBMD31PA**

**Hours/ week: 2**

**Credits: 2**

**Course Objectives :**

1. To Strengthen leadership, decision-making, and emotional intelligence in high-stakes situations.
2. To Encourage the students in self-reflection, resilience, and continuous learning for long-term leadership success.

**Unit I**

**(6 Hours)**

**SWOC Analysis:** Introduction – Benefits – Developing Positive Attitude – Obstacles in Developing Positive Attitude.

**Unit II**

**(6 Hours)**

**Personality Development:** Personality Types - Stress Management - Meaning- Kinds of Stress- Sources of Stress- Signs of Stress- Tips for Stress Management.

**Unit III**

**(6 Hours)**

**Interview Skills:** Preparing Resume – Types of Interview- Types of Question -Reasons Selecting and Rejecting a Candidate – Common Mistakes made in Interview.

**Unit IV (6 Hours)**

**Body Language:** Introduction – Forms of Body Language – Parts of Body Language – Uses of Body Language — Types of Body Language -Reasons to Study Body Language.

**Unit V (6 Hours)**

**Group Discussion:** Meaning – Types – Time Management – Secrets of Time Management – Time Matrix.

**Course Outcomes :**

After completion of this course, student will be able to

**CO 1:** Describe career development plan (roadmap) that outlines a path for a chosen career by delineating the skills required for the type of job

**CO 2:** Improve presentation and delivery skills

**CO 3:** Recognize individual skills strengths and gaps, and identify activities that can be used to acquire the skills associated with the gaps

**CO 4 :** Understand stress and its coping strategies

**CO 5 :** Create a personalized executive leadership development plan based on feedback, self-assessment, and organizational needs.

**Text Book :**

1. Dr. K. Alex, “*Soft Skill*”, S. Chand Group Publications, Second Revised Edition, 2014.

**Reference Book :**

1. E.Suresh Kumar, P.Shreehari, J.Savithri, “*Communication skills and soft skill*”, Pearson 6<sup>th</sup> impression, 2015.

**Journals :**

1. Journal of Business and Technical Communication.
2. Academy of Management Learning & Education (AMLE).
3. Leadership & Organization Development Journal.

**E-Resources :**

1. <https://www.linkedin.com/learning>
2. <https://www.bain.com/insights/>
3. <https://www.mckinsey.com/featured-insights>

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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>27</b>	<b>27</b>	<b>177</b>

Low -1

Medium - 3

High -9

**Extra Credit II / MD III - Goods and Service Tax**  
(For Students Admitted from 2025-2026)

**Semester: III/V**

**Hours/week:-/4**

**Subject Code: JBPAX3/ JBMD51CCB**

**Credit: 2/4**

**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**

**(12 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**

**(12 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**

**(12 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**

**(12 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**

**(12 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>  
 2. <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
<b>Total</b>	<b>45</b>	<b>13</b>	<b>11</b>	<b>19</b>	<b>11</b>	<b>9</b>	<b>33</b>	<b>141</b>

Low -1

Medium - 3

High -9

**Core IX/XI/VII/XIV - Accounting Package for Business (Tally Prime)**

(For Students Admitted from 2025-2026)

**Semester: V/IV/VI****Subject Code: JBCOC51P/JBBAC53P/JBPAC41P/JBCCC63P****Hours/week : 6/5****Credit : 5/4****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 - 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**

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 GST
24. Preparation of Final Accounts
25. Preparation of Trial Balance
26. 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](http://www.teachoo.com)

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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>21</b>	<b>33</b>	<b>33</b>	<b>21</b>	<b>173</b>

Low – 1                      Medium – 3                      High –

**Core VI/VIII – Partnership Accounting**  
(For Students Admitted from 2025-2026)

**Semester: III/IV**  
**Subject Code: JBCOC32/JBCCC32/JBPAC42**

**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)**

**Dissolution of Partnership Firm -** Dissolution of Partnership Firm – Sale to a Company.

**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 Dissolution and sale of Partnership Firm

**Text Book:**

1. S.P. Jain, K.L. Narang, Simmi Agrawal, Monika Sehgal, *Advanced Accountancy*, KalyaniPublishers, 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,1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>7</b>	<b>21</b>	<b>15</b>	<b>123</b>

Low – 1

Medium – 3

High – 9

**AECC IV – Business Mathematics**  
(For Students Admitted from 2025-2026)

**Semester: IV**

**Subject Code: JBCOA43/JBPAA43**

**Hours/week: 4**

**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**

**(12 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**

**(12 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** (12 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** (12 Hours)  
**Commercial Arithmetic:** Interest: Simple – Compound – Normal Rate – Effective Rate; Depreciation – Annuity.

**Unit V** (12 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, 3<sup>rd</sup> Edition 2019.
2. Dr. Padmalochan Hazarika, *Business Mathematics*, Sultan Chand, 2016.

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	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
<b>Total</b>	<b>45</b>	<b>9</b>	<b>23</b>	<b>15</b>	<b>13</b>	<b>19</b>	<b>21</b>	<b>145</b>

Low – 1

Medium – 3

High – 9

**MD II - Entrepreneurial Development**  
 (For Students Admitted from 2025-2026)

**Semester: IV**  
**Subject Code: JBMD41PA**

**Hours/ week: 3**  
**Credit: 2**

**Course Objectives:**

1. To understand the role and importance of entrepreneurs in the economic development of a nation
2. To equip the students understand the entrepreneurial process for the successful business ventures

**Unit I****(9 Hours)**

**Introduction to Entrepreneur:** Meaning- Characteristics – Functions- Intrapreneur – Characteristics- Types of Entrepreneur – Qualities.

**Unit II****(9 Hours)**

**Entrepreneurship Development Programme:** Meaning- Importance- Objectives- Causes- Phases- Institutions for Entrepreneurship Development- Problems in EDP.

**Unit III****(9 Hours)**

**Women Entrepreneurs:** Concept- Types- Support and Assistance- Problems- Remedial Measures.

**Unit IV****(9 Hours)**

**Institutional Support to Entrepreneurs:** Small Scale Industries Board- Small Industries Development Organization- Small Industries Service Institute- National Small Industries Corporation – District Industries Centre.

**Unit V****(9 Hours)**

**Project Report:** Meaning- Components- Contents- Importance- Model Project.

**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 to women.

**CO5:** Develop the project identification and project report preparation skills.

**Text Books:**

1. E. Gordon & K. Natarajan, *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 5<sup>th</sup> Edition, 2015.
2. Charantimath Poornima .M, *Development and Small Business Enterprises*, Pearson Education, 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.

**Journals :**

1. Entrepreneurship Theory and Practice.
2. Journal of Entrepreneurship.
3. International Journal of Entrepreneurial Behavior & Research.

**E-Resources :**

1. <https://scholar.google.com>
2. <https://www.gemconsortium.org>
3. <https://www.oecd.org/sdd/business-stats/entrepreneurshipindicators.htm>

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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>27</b>	<b>27</b>	<b>177</b>

Low – 1
Medium – 3
High – 9

**MD III/Extra Credit III – Corporate Law**  
(For Students Admitted from 2025-2026)

**Semester : V/IV**  
**Subject Code: JBMD51COB/JBPAX4**

**Hours/week : 4/-**  
**Credit: 4/2**

**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** **(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](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
<b>Total</b>	<b>45</b>	<b>11</b>	<b>13</b>	<b>15</b>	<b>27</b>	<b>27</b>	<b>21</b>	<b>159</b>

Low – 1

Medium – 3

High – 9

**Core X/IX -Income Tax Theory, Law and Practice – I**  
(For Students Admitted from 2025-2026)

**Semester: V**

**Subject Code: JBCOC52/JBCCC51/JBPAC51**

**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, 2025

**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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>11</b>	<b>15</b>	<b>21</b>	<b>15</b>	<b>127</b>

Low – 1

Medium – 3

High – 9

**Core X - Auditing and Assurance – I**  
(For Students Admitted from 2025-2026)

**Semester: V**  
**Subject Code: JBPAC52**

**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 Test Checking 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 in the 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 11<sup>th</sup> 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](https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf)

3. [https://www.icai.org/post.html?post\\_id=13814](https://www.icai.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
<b>Total</b>	<b>45</b>	<b>19</b>	<b>13</b>	<b>17</b>	<b>21</b>	<b>9</b>	<b>21</b>	<b>145</b>

Low – 1

Medium – 3

High – 9

**Core XI/X– Corporate Accounting**

(For Students Admitted from 2025-2026)

**Semester: V**

**Subject Code: JBCOC53/JBCCC52/JBPAC53**

**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, 18<sup>th</sup> Edition, 2019.

**Reference Books:**

1. R.L. Gupta & M. Radhaswamy, *Corporate accounting Vol-I*, Sulthan Chand and Co.Pvt,Ltd, New Delhi, 14<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>9</b>	<b>31</b>	<b>13</b>	<b>27</b>	<b>7</b>	<b>15</b>	<b>147</b>

Low – 1

Medium – 3

High – 9

**Core VII/ MD III – Banking Law and Practice**  
(For Students Admitted from 2025-2026)

**Semester: IV/V**

**Hours/week: 5/4**

**Subject Code : JBCOC41/JBCCC41/JBMD51PAA**

**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**

**(15/12 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**

**(15/12 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**

**(15/12 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**

**(15/12 Hours)**

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

**Unit V**

**(15/12 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- Wallet Banking- Payment Banking

**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, 24<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>27</b>	<b>27</b>	<b>177</b>

Low – 1

Medium – 3

High – 9

**Core IX/MD III - Business Environment**  
(For Students Admitted from 2025-2026)

**Semester: V****Subject Code: JBBAC51/JBMD51PAB****Hours/ week: 6/4****Credit: 5/4****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****(18/12 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****(18/12 Hours)**

**Economic Environment:** Economic Systems and their Impact on Business – Population – Per Capital 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****(18/12 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 (18/12 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 (18/12 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, 27<sup>th</sup> 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 1<sup>st</sup> Edition, 2020.
2. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi, 15<sup>th</sup> Edition, 2019.
3. Shaikh Saleem, *Business Environment*, Pearson Education, 4<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>45</b>	<b>195</b>

Low -1 Medium - 3 High -9

**Core IV/ MD IV - Corporate Communication**  
(For Students Admitted from 2025-2026)

**Semester: II/V**  
**Subject Code: JBBAC22/JBMD52PAA**

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

**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** (15/12 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** (15/12 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** (15/12 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** (15/12 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** (15/12 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:**

1. Mary Ellen Guffey, Dana Loewy, *Essentials of Business Communication*, Cengage Learning, 11<sup>th</sup>

Edition 2018.

2. Dr. Mishra, Shukla & Patel, *Business Communication*, SBPD Publishing House, 2<sup>nd</sup> Edition, 2021.

### Reference Books:

1. K. Sundrar & A. Kumara Raj, *Essentials of Business Communications*, Vijay Nicole Imprints, 1<sup>st</sup> Edition, 2017.
2. Courtland L. Bovee, John V. Thill & Roshan Lal Raina, *Business Communication Today*, Pearson Education, 14<sup>th</sup> Edition, 2018.
3. J. Priyadharshini & Dr. B. Joy Suganya, *Business Communication Today*, Charultha Publication, 1<sup>st</sup> Edition, 2018.

### Journals:

1. Indian Journal of Business Performance and Customer Relationship

### E-Resources:

1. <https://www.geektonight.com/business-communication/>
2. <https://harappa.education/harappa-diaries/business-communication-and-its-importance/>
3. <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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>19</b>	<b>19</b>	<b>13</b>	<b>7</b>	<b>13</b>	<b>155</b>

Low -1      Medium - 3      High -9

**Core VI/ MD IV – Business Ethics and Values**  
(For Students Admitted from 2025-2026)

**Semester: III/V**

**Subject Code: JBBAC32/JBMD52PAB**

**Hours/ week: 4**

**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, 2<sup>nd</sup> Edition, 2017.

**Journals:**

1. International Journal of Business Ethics Developing Economics

**Reference Books:**

1. S.K. Sarangi, *Values & Ethics of Profession & Business*, Asian Books, 2<sup>nd</sup> Edition, 2016.

2. A.C.Fernado, *Business Ethics: An Indian Perspective*, Pearson Education, 3<sup>rd</sup> 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, 3<sup>rd</sup> 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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>21</b>	<b>183</b>

Low -1

Medium - 3

High -9

**Core XII – Accounting for Public Utility**  
(For Students Admitted from 2025-2026)

Semester: VI

Subject Code: JBCOC61/JBPAC61/JBCCC61

Hours/week: 6

Credit: 5/6

**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.

**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, 10<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>11</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>161</b>

Low – 1

Medium – 3

High – 9

**Core XIII - Income Tax Theory, Law and Practice – II**  
 (For Students Admitted from 2025-2026)

**Semester: VI**

**Subject Code: JBCOC62/JBCCC62/JBPAC62**

**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, NewDelhi, 2025.

**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 1	9	1	3	1	3	3	3	23
CO 2	9	1	3	1	9	9	3	35

<b>CO 3</b>	9	1	3	1	3	1	3	<b>21</b>
<b>CO 4</b>	9	1	3	1	3	1	3	<b>21</b>
<b>CO 5</b>	9	1	3	1	3	1	3	<b>21</b>
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>5</b>	<b>21</b>	<b>15</b>	<b>15</b>	<b>121</b>

Low – 1

Medium – 3

High – 9

**Core XIV – Auditing and Assurance – II**  
(For Students Admitted from 2025-2026)

**Semester: VI**  
**Subject Code: JBPAC63**

**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, 11<sup>th</sup> 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, 3<sup>rd</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>19</b>	<b>9</b>	<b>21</b>	<b>157</b>

Low – 1

Medium – 3

High – 9

**Core XV - Project**  
**(For Students Admitted from 2025-2026)**

**Semester: VI****Subject Code: JBPAC64PW****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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>33</b>	<b>27</b>	<b>33</b>	<b>27</b>	<b>27</b>	<b>231</b>

Low – 1

Medium – 3

High – 9

**Core VII/ MD V - Investment Management**  
 (For Students Admitted from 2025-2026)

**Semester:** IV/VI

**Subject Code:** JBBAC41/JBMD61PAA

**Hours/ week:** 5/4

**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**

**(15/12 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 -Return Trade-off - Direct and Indirect Investing - Maneuvering with Investments.

**Unit II**

**(15/12 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**

**(15/12 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 -  $\beta$  as a Measure of Risk

**Unit IV**  
**Hours)**

(15/12

**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**

(15/12 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, 11<sup>th</sup> Edition, 2021.
2. Dr. L. Natarajan, *Investment Management-Security Analysis and Portfolio Management*, Margham Publications, Chennai, 3<sup>rd</sup> Edition, 2020.

**Reference Books:**

1. S. Kevin, *Security Analysis and Portfolio Management*, PHI Learning Pvt Ltd; 2<sup>nd</sup> Edition, 2015.
2. Dr. F. C. Sharma, Dr. R. S. Kulshrestha, *Financial & Investment Management*, SBPD Publications, 2<sup>nd</sup> Edition, 2020.
3. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education, 5<sup>th</sup> 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](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

<b>CO4</b>	9	3	9	3	9	9	9	<b>51</b>
<b>CO5</b>	9	1	3	3	9	9	9	<b>43</b>
<b>Total</b>	<b>45</b>	<b>11</b>	<b>21</b>	<b>13</b>	<b>39</b>	<b>39</b>	<b>45</b>	<b>213</b>

Low -1

Medium - 3

High -9

**Core III / MD V – Marketing Management**  
(For Students Admitted from 2025-2026)

**Semester: II/VI****Subject Code: JBBAC21/JBMD61PAB****Hours/ week: 5/4****Credit : 5/4****Course Objectives:**

1. To understand the concepts and role of marketing management
2. To face challenges in managing innovative marketing strategy

**Unit I****(15/12 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****(15/12 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****(15/12 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****(15/12 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****(15/12 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.

**Text Books:**

1. R.S.N. Pillai & Bagavathi, *Marketing Management*, S. Chand and Company Ltd, New Delhi, 2<sup>nd</sup> 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, 10<sup>th</sup> Edition, 2018.
2. Dr.Amit Kumar, *Principles and Practice of Marketing*, Sahitya Bhawan Publications, 1<sup>st</sup> Edition, 2019.
3. Dr.Amit Kumar & Dr.B.Jagdish Rao, *Marketing Management*, Sahitya Bhawan Publications, Agra, 2<sup>nd</sup> Edition, 2019.
4. William J. Stanton & Charles Futrell, *Fundamentals of Marketing*, McGraw-Hill Companies, New Delhi, 15<sup>th</sup> 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/1WLKbTWM7nE2fiNEATN4LWwjiAIIAWfg/view?showa d=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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>13</b>	<b>11</b>	<b>21</b>	<b>13</b>	<b>27</b>	<b>145</b>

Low -1

Medium - 3

High -9

**Extra Credit V / MD II – Corporate Compliance Management**  
(For Students Admitted from 2025-2026)

**Semester: VI/IV**  
**Subject Code: JBPAX6/JBMD41CC**

**Hours/Week : -/3**  
**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)**

**Due Diligence:** 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 PublishingHouse,10<sup>th</sup> 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,16<sup>th</sup> 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](https://www.icsi.edu/media/webmodules/SACMDD_FEB_2020.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	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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>19</b>	<b>21</b>	<b>13</b>	<b>7</b>	<b>27</b>	<b>153</b>

Low – 1

Medium – 3

High –9

## BACHELOR OF BUSINESS ADMINISTRATION

(Three Year Regular Degree Programme)

(For Students Admitted from 2025-2026)

### Programme Educational Objectives:

**PEO 1:** To create and strengthen women leaders through disciplinary knowledge, professional skills and ethical sensitivity

**PEO 2:** To transform students as successful entrepreneurs to face the modern challenges

**PEO 3:** To nurture the students to invent, innovate and create solutions for current moral, ecological and economic issues

### Programme Outcomes:

On completion of the Under Graduate Programme, 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 execute 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 professional life

**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

### Programme Specific Outcomes:

On completion of the Programme, Under Graduates will be able to gain

**PSO 1: Disciplinary Knowledge:** In the concepts of Business and Management and its Application

**PSO 2: Effective Communication skills:** To lead the group and organization in the attainment of overall objectives

**PSO 3: Research Skills and Critical Thinking:** To identify, understand, analyze and assess the business problems and to suggest solutions

**PSO 4: Moral, Ethical Awareness/ Reasoning:** To run the business with Corporate Social Responsibility

**PSO 5: Professional Skills:** To be placed in ever changing challenging situations

**PSO 6: Entrepreneurial Skills:** To explore, innovate, plan, execute, start and run business as job providers

**PSO 7: Life Long Learning Skills:** To be self-directed for independent thinking and action to tackle day to day problems

## PREAMBLE

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

### **Core Papers:**

- In Semester I, The Principles of Management Course has been revised to include Leadership in Unit – III
- In Semester I, Pc Package Lab course has been revised to remove slide presentation and the course title has been changed as package PC Lab - I
- In Semester IV, Banking Law & Practice included Wallet Banking and Payment Banking in Unit-V
- In Semester V, Accounting package for (Tally prime) course has been revised to remove calculation of FBT
- In Semester VI, Human Resource Management Course has been revised to remove characteristics of Personnel Management in unit I and include duties and Qualities of HR Manager in unit – I, Limitations of Human Resource Planning in Unit II, Financial management course has been changed at to corporate account.

### **Skill Enhancement Courses:**

- In Semester I, Pc Package Lab content has been revised to remove slide presentation and the name has changed to PC Package Lab - I
- In Semester II, PC Package Lab – II has been introduced.
- In Semester III, Digital Marketing Automation Lab has been Introduced.
- In Semester IV, Designing Lab has been Introduced.
- In Semester V, Business Analytics Lab - I has been introduced.
- In Semester VI, Enterprise Resource Planning course has been removed and Business Analytics Lab - II has been Introduced.

### **Common Value-Added Courses:**

- In Semester II, Understanding India course has been introduced.
- In Semester III, Environmental Science for Sustainable Development course has been introduced.
- In Semester IV, Digital and Technology Solution course has been introduced.
- In Semester V, Health and Wellness course has been introduced.

### **Multi-Disciplinary Courses:**

- In semester III, Total quality Management has been introduced.
- In Semester IV, Enterprise Resource Planning has been introduced.
- In semester V, Advertisement Management has been introduced.

**PROGRAMME STRUCTURE**  
**BBA**  
**Programme Code: UBA**

Sem	Subject Code	Course	Subject Title	Hours/Week	Credit	@SD/ ENT/ EMP	\$ REG / NAT/ GLO	CIA	ESE	Total Marks
I	JBLT11/ JBLA11/ JBLHB11/ JBLHA11	Language I	Ikkala Ilakkiyamum Sittrilakkiyamum / Basic Arabic I/ General Hindi I (Basic)/ Hindi Grammar & Translation (Advanced)	5	3			25	75	100
	JBLEB12/ JBLEA12	Language II	Part II – English for Everyday Communication (Basic) / Literature and Language for Life (Advanced)	5	3			25	75	100
	JBBAC11	Core I	Financial Accounting	6	6	SD/EMP	REG/ NAT/ GLO	25	75	100
	JBBAC12	Core II	<b>Principles of Management</b>	<b>6</b>	<b>6</b>	<b>SD/ENT/ EMP</b>	<b>REG/ NAT/ GLO</b>	<b>25</b>	<b>75</b>	<b>100</b>
	JBBAA13	AECC I	<b>Business Economics</b>	<b>4</b>	<b>2</b>	<b>SD/EMP</b>	<b>REG/ NAT/ GLO</b>	<b>25</b>	<b>75</b>	<b>100</b>
	JBBAS14P	SEC I	PC Package Lab -I	2	1	SD/EMP	REG/ NAT/ GLO	-	50	50
			Library/Browsing	1	-			-	-	-
			Remedial/Games	1	-			-	-	-
			<b>Total</b>	<b>30</b>	<b>21</b>			<b>125</b>	<b>425</b>	<b>550</b>
	JBLT21/ JBLA21/ JBLHB21/	Language I	Kaappiya Ilakkiyamum Pudhinamum /	5	3			25	75	100

II	JBLHA21		Basic Arabic II / General Hindi II (Basic) / Hindi Prose, Poem & Story (Advanced)							
	JBLEB22/ JBLEA22	Language II	Part II – English for Academic and Social Interaction (Basic)/ Critical Reading and Reflective Writing (Advanced)	5	3			25	75	100
	JBBAC21	Core III	<b>Marketing Management</b>	5	5	SD/ ENT/ EMP	REG/ NAT/ GLO	25	75	100
	JBBAC22	Core IV	<b>Corporate Communication</b>	5	5	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBBAA23	AECC II	Business Statistics	4	3	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBBAS24P	SEC II	PC Package lab- II	2	1	SD/ EMP	REG/ NAT/GLO	-	50	50
	JBUI2V	CVAC I	Understanding India	2	2	EMP	REG/ NAT	-	50	50
			Library/ Browsing	1	-			-	-	-
			Remedial/ Games	1	-			-	-	-
	JBBAX2/ JBBAX2O	Extra Credit I	Event Management /Online Course*	-	2	SD/ ENT/ EMP	REG/ NAT/ GLO	-	100	100
<b>Total</b>				<b>30</b>	<b>23+2</b>			<b>125</b>	<b>475 + 100</b>	<b>600+ 100</b>
JBLT31/ JBLA31/ JBLHB31/ JBLHA31	Language I	Idaikkala Ilakkiyamum Idhazhiyalum/ Classical Arabic Prose/ General Hindi III (Basic) / Hindi Literature & Letter writing(Advanced)	5	3			25	75	100	
JBLEB32 / JBLEA32	Language II	Part II – Workplace English: Foundations of English	5	3			25	75	100	

III			Communication Skills (Basic) / English for the Corporate World (Advanced)							
	JBBAC31	Core V	Cost Accounting	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBBAC32	Core VI	<b>Business Ethics and Values</b>	<b>4</b>	<b>4</b>	<b>SD/ EMP</b>	<b>REG/ NAT/ GLO</b>	<b>25</b>	<b>75</b>	<b>100</b>
	JBBAA33	AECC III	Production & Operations Management	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBBAS34P	SEC III	Digital Marketing Automation Lab	2	1	SD/ EMP	REG/ NAT/ GLO	-	50	50
	JBMD31BA	MD I	<b>Total Quality Management</b>	<b>2</b>	<b>2</b>	<b>SD/ EMP</b>	<b>REG/ NAT/ GLO</b>	<b>-</b>	<b>50</b>	<b>50</b>
	JBES3V	CVAC II	Environmental Science for Sustainable Development	2	2			-	50	50
	JBXTN3	Extension	NSS/CSS	2	2			100	-	100
	JBBAX3/ JBBAX3O	Extra Credit II	Principles and Practices of Insurance/ Online Course*	-	2			-	100	100
	<b>Total</b>			<b>30</b>	<b>26+2</b>			<b>225</b>	<b>525+</b>	<b>750</b>
JBLT41/ JBLA41/ JBLHB41/ JBLHA41	Language I	Pandaya Ilakkiyamum Naattuppura Paadalhalum/ Hadeeth / General Hindi IV (Basic) / Computer and Hindi (Advanced)	5	3			25	75	100	
JBLEB42 / JBLEA42	Language II	Part II – Professional Communication Skills (Basic) / Strategic Communication	5	3			25	75	100	

IV			for Global Careers (Advanced)							
	JBBAC41	Core VII	Investment Management	5	4	SD/ ENT/ EMP	REG/ NAT/ GLO	25	75	100
	JBBAC42	Core VIII	Management Accounting	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBBAA43	AECC IV	Strategic Management	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBMD41BA	MD II	Enterprise Resource Planning	3	2	SD/ ENT/ EMP	REG/ NAT/ GLO	-	-	-
	JBBAS44P	SEC IV	Designing lab	2	1			-	50	50
	JBDT4V	CVAC III	Digital and Technology Solution	2	2			-	50	50
	JBBAX/ JBBAX40	Extra Credit III	Industrial Relations/ Online Course*	-	2	SD/ EMP	REG/ NAT/ GLO	-	100	100
	<b>Total</b>			<b>30</b>	<b>24+2</b>			<b>125</b>	<b>525+</b> <b>100</b>	<b>650+</b> <b>100</b>
	JBBAC51	Core IX	Business Environment	6	5	SD/EMP	REG/ NAT/ GLO	25	75	100
	JBBAC52	Core X	Financial Markets and Services	6	5	SD/EMP	REG/ NAT/GLO	25	75	100
	JBBAC53	Core XI	Accounting Package for Business (Tally Prime)	6	5	SD/EMP	REG/ NAT/ GLO	25	75	100
	JBMD51BA	MD III	International Marketing	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100
	JBMD51BAB		Advertisement Management			SD/ ENT/ EMP	REG/ NAT/GLO			
	JBMD52BAA	MD IV	Project Management	4	4	SD/ EMP	REG/ NAT/ GLO	25	75	100

V	JBMD52BAB		Organizational Behaviour			SD/EMP	REG/ NAT/ GLO			
	JBBAS54P	SEC V	Business Analytics Lab -I	2	1			-	50	50
	JBHW5V	CVAC IV	Health and Wellness	2	2			-	50	50
	JBESX5/ JBBAX50	Extra Credit IV	Employability Skills/Online Course*	-	2			100	-	100
	<b>Total</b>			<b>30</b>	<b>27+2</b>			<b>125+</b> <b>100</b>	<b>475</b>	<b>600+</b> <b>100</b>
	JBBAC61	Core XII	Corporate Finance	6	5	SD/EMP	REG/ NAT/ GLO	25	75	100
	<b>JBBAC62</b>	<b>Core XIII</b>	<b>Human Resource Management</b>	<b>5</b>	<b>4</b>	<b>SD/ EMP</b>	<b>REG/ NAT/GLO</b>	<b>25</b>	<b>75</b>	<b>100</b>
	JBBAC63	Core XIV	Services Marketing	6	4	SD/ENT/ EMP	REG/ NAT/ GLO	25	75	100
	JBBAC64PW	Core XV	Project	6	5	SD/EMP	REG/ NAT/ GLO	25	75	100
	JBMD61BAA	MD V	Management Information System	4	4	SD/EMP	REG/ NAT/ GLO	25	75	100
	JBMD61BAB		Logistics and Supply Chain Management Integrated Course – Supply Chain Digitalization			SD/ENT/ EMP	REG/ NAT/ GLO			
	JBBAS65P	SEC VI	Business Analytics Lab- II	2	1			-	50	50
			Library/ Browsing	1	-			-	-	-
	JBBAX6/ JBBAX60	Extra Credit V	Knowledge Management / Online Course*	-	2	SD/EMP	REG/ NAT/GLO	-	100	100
	<b>Total</b>			<b>30</b>	<b>24+2</b>			<b>125</b>	<b>42</b> <b>+</b> <b>100</b>	<b>550</b> <b>+</b> <b>100</b>

	<b>GRAND TOTAL</b>	<b>180</b>	<b>140</b> <b>+</b> <b>10</b>			<b>850</b> <b>+</b> <b>100</b>	<b>2850+</b> <b>400</b>	<b>3700</b> <b>+</b> <b>500</b>
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**AECC**– Ability Enhancement Compulsory Course

**SEC** – Skill Enhancement Course

**MD** –Multidisciplinary

**CVAC** – Common Valued Added Courses

\* 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](http://www.internshala.com) or any online internship course.  
For online course integration, syllabus will be taken from spoken tutorial

@**SD**- Skill Development

**ENT**-Entrepreneurship

**EMP**-Employability

\$ **REG**-Regional

**NAT**-National

**GLO** – Global

**Core I - Financial Accounting**  
(For Students Admitted from 2025-2026)

**Semester: I**  
**Subject Code: JBBAC11**

**Hours/ week: 6**  
**Credit: 6**

**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:** 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. Maheswari, *Financial Accounting*, Vikas Publishing House Pvt. Ltd, New Delhi, 6<sup>th</sup> 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, 16<sup>th</sup> Edition, 2018.
2. S.P. Jain & K.L. Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 22<sup>nd</sup> Edition, 2019.
3. T.S, Reddy & A. Murthy, *Financial Accounting*, Margham publishers, Chennai, 7<sup>th</sup> Edition,
4. Dr. S.M. Shukla, *Financial Accounting*, Sahitya Bhawan Publications, Agra, 53<sup>rd</sup> Enlarged Edition, 2019.

**Journals:**

1. Indian Journal of Finance
2. The IUP Journal of Accounting Research & Audit Practices

**E-Resources:**

1. [https://collegetutor.net/notes/Financial\\_Accounting\\_e\\_book\\_pdf](https://collegetutor.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
<b>Total</b>	<b>45</b>	<b>7</b>	<b>13</b>	<b>9</b>	<b>21</b>	<b>15</b>	<b>21</b>	<b>131</b>

Low -1

Medium - 3

High -9

**Core II/MD V - Principles of Management**

(For Students Admitted from 2025-2026)

**Semester: I/VI****Subject Code: JBBAC12/JBCOC12/JBPAC12/JBMD61CCA****Hours/ week: 6/4****Credit: 6/4****Course Objectives:**

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

**Unit I****(18/12 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 (18/12 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 (18/12 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 (18/12 hours)**

**Staffing & Leadership:** Objectives – Methods - Meaning and Sources of Recruitment-Internal & External– Selection –Selection Procedure – Training –Objectives of Training– On the Job Training – Off the Job Training. **Leadership:** Functions and Type – X, Y and Z Theories

**Unit V (18/12 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, 6<sup>th</sup> Edition, 2018.
3. Stephen, *Principles of Management*, Pearson Publication, New Delhi, 14<sup>th</sup> 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](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](https://assets.openstax.org/oscms-prodcms/media/documents/PrinciplesofManagement- OP_mGBMvoU.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>19</b>	<b>9</b>	<b>19</b>	<b>25</b>	<b>15</b>	<b>21</b>	<b>153</b>

Low -1
Medium - 3
High -9

**AECC I– Business Economics**  
(For Students Admitted from 2025-2026)

**Semester: I**  
**Subject Code: JBBAA13/JBCOA13/JBPAA13**

**Hours/ week: 4**  
**Credit: 2**

**Course Objectives:**

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

**Unit I (12 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 (12 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 (12 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 (12 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****(12 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, 9<sup>th</sup> Edition, 2021.
2. S.K.Agarwal, *Business Economics*, S.Chand & Sons, 1<sup>st</sup> Edition, 2018.

**Reference Books:**

1. Maheswari, Maheshwari & Sinha, *Business Economics*, SBPD Publishing House, New Delhi, 2<sup>nd</sup> Edition, 2021.
2. H.L.Ahuja, *Macroeconomics Theory and Policy*, S.Chand & Sons, New Delhi, 20<sup>th</sup> 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](https://en.wikipedia.org/wiki/Managerial_economics)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>7</b>	<b>33</b>	<b>13</b>	<b>21</b>	<b>17</b>	<b>17</b>	<b>153</b>

Low -1

Medium – 3

High -9

**SEC I – PC Package Lab - I**  
(For Students Admitted from 2025-2026)

**Semester: I**  
**Subject Code: JBCOS14P/JBPAS14P/JBBAS14P**

**Hours/week: 2**  
**Credit: 1**

**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

**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
  - A. Create, edit and delete new appointments
  - B. Create recurring appointments

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

**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 database management tool

**CO4:** Explain personal information management system

**CO5:** Create new appointments and recurring appointments

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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>33</b>	<b>15</b>	<b>27</b>	<b>183</b>

Low – 1

Medium – 3

High – 9

**Core III/MD V – Marketing Management**

(For Students Admitted from 2025-2026)

**Semester: II/VI****Subject Code: JBBAC21/JBMD61PAB****Hours/ week: 5/4****Credit: 5/4****Course Objectives:**

1. To understand the concepts and role of marketing management
2. To face challenges in managing innovative marketing strategy

**Unit I****(15/12 hours)**

**Introduction to Marketing:** Origin of Marketing-Nature-Scope-Importance of Marketing– 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****(15/12 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****(15/12 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** (15/12 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** (15/12 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

**Text Books:**

1. R.S.N. Pillai & Bagavathi, *Marketing Management*, S. Chand and Company Ltd, New Delhi, 2<sup>nd</sup> 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, 10<sup>th</sup> Edition, 2018.
2. Dr.Amit Kumar, *Principles and Practice of Marketing*, Sahitya Bhawan Publications, 1<sup>st</sup> Edition, 2019.
3. Dr.Amit Kumar &Dr.B.Jagdish Rao, *Marketing Management*, Sahitya Bhawan Publications, Agra, 2<sup>nd</sup> Edition, 2019.
4. William J. Stanton& Charles Futrell, *Fundamentals of Marketing* ,McGraw-Hill Companies, New Delhi, 15<sup>th</sup> 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?shwa\\_d=true](https://drive.google.com/file/d/1WLKbTWM7nE2fiNEATN4LWwjAIIAWfg/view?shwa_d=true)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>13</b>	<b>11</b>	<b>21</b>	<b>13</b>	<b>27</b>	<b>145</b>

Low -1

Medium – 3

High -9

**Core IV/MD IV - Corporate Communication**  
(For Students Admitted from 2025-2026)

Semester: II/V

Subject Code: JBBAC22/JBMD52PAA

Hours/ week: 5/4

Credit: 5/4

**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****(15/12 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****(15/12 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****(15/12 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****(15/12 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****(15/12 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:**

3. Mary Ellen Guffey, Dana Loewy, *Essentials of Business Communication*, Cenage Learning, 11<sup>th</sup> Edition 2018.

2. Dr.Mishra, Shukla & Patel, *Business Communication*, SBPD Publishing House, 2<sup>nd</sup> Edition, 2021.

**Reference Books:**

1. K.Sundrar &A.Kumara Raj, *Essentials of Business Communications*, Vijay Nicole Imprints, 1<sup>st</sup>Edition, 2017.

2. Courtland L.Bovee, John V.Thill& Roshan Lal Raina, *Business Communication Today*, Pearson Education, 14<sup>th</sup> Edition, 2018.

3. J.Priyadharshini &Dr.B.JoySuganya, *Business Communication Today*, Charultha Publication, 1<sup>st</sup> Edition, 2018.

**Journals:**

2. Indian Journal of Business Performance and Customer Relationship

**E-Resources:**

1. <https://www.geektonight.com/business-communication/>

2. <https://harappa.education/harappa-diaries/business-communication-and-its-importance/>

3. <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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>19</b>	<b>19</b>	<b>13</b>	<b>7</b>	<b>13</b>	<b>155</b>

Low -1

Medium - 3

High -9

**AECC II – Business Statistics**  
(For Students Admitted from 2025-2026)

**Semester: II**  
**Subject Code: JBCOA23/JBPAA23/JBBAA23**

**Hours/week: 4**  
**Credit: 3**

**Course Objectives:**

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

**Unit I** (12 hours)  
**Introduction to Statistics:** Meaning – Definition – 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 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** (12 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, 46<sup>th</sup> Edition, 2021.

**Reference Books:**

1. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publication, New Delhi, 7<sup>th</sup> Edition, 2018.
2. Agarwal, *Business Statistics*, Vrinda Publications Pvt. Ltd, 1<sup>st</sup> 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							
	Low – 1	Medium – 3	High – 9					
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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>27</b>	<b>15</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>167</b>

Low – 1      Medium – 3      High – 9

**SEC II – PC Package Lab - II**  
(For Students Admitted from 2025-2026)

**Semester: II**

**Subject Code: JBCOS24P/JBPAS24P/JBBAS24P**

**Hours/Weeks: 2**

**Credit: 1**

**Course Objectives:**

1. To understand the user interface and core features of Microsoft PowerPoint.
2. To develop and deliver clear, concise, and impactful presentations

**Professional Presentation:**

1. Creating, Saving, and Opening Presentations
2. Starting and Navigating a Slide Show
3. Changing slides design and layout
4. Applying Slide Transitions & Adding Entrance, Emphasis, and Exit Animations
5. Applying Themes & Customizing Background Styles
6. Adding Images from File or Online
7. Inserting Shapes, Icons, and SmartArt
8. Adding and Previewing Slide Transitions
9. Setting Up Slide Show Settings
10. Saving in Different Formats (PPTX, PDF) & Exporting as a Video

**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:** Identify and recall key components of the PowerPoint interface and basic functions.

**CO2:** Explain the purpose of PowerPoint features like layouts, transitions, and themes.

**CO3:** Distinguish between different slide designs and select appropriate layouts and visuals.

**CO4:** Assess a presentation's effectiveness in terms of clarity, layout, and visual appeal.

**CO5:** Design and present an original slide show using multimedia elements and formatting tools.

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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>27</b>	<b>189</b>

Low – 1 Medium – 3 High – 9

**Extra Credit I- Event Management**

(For Students Admitted from 2025-2026)

**Semester: II**

**Subject Code: JBBAX2**

**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**

**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**

**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**

**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**

**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**

**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, 1<sup>st</sup> Edition, 2020.

2. H.R. Appannaiah & H.R. Rahamath, *Principles of Event Management*, Himalaya Publication House, New Delhi, 1<sup>st</sup> Edition, 2016.

3. Ruth Dowson, *Event Planning and Management: Principles, Planning and Practice*, Kogan Page Publication, 2<sup>nd</sup> 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>17</b>	<b>15</b>	<b>39</b>	<b>27</b>	<b>21</b>	<b>169</b>

Low -1

Medium – 3

High-9

**Core V – Cost Accounting**  
(For Students Admitted from 2025-2026)

**Semester: III**  
**Subject Code: JBCOC31/JBPAC31/JBBAC31**

**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, 25<sup>th</sup> 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, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>21</b>	<b>171</b>

Low – 1

Medium – 3

High – 9

**Core VI/MD IV – Business Ethics and Values**

(For Students Admitted from 2025-2026)

**Semester: III/V****Subject Code: JBBAC32/JBMD52PAB****Hours/ week: 4****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, 2<sup>nd</sup> Edition, 2017.

### Journals:

1. International Journal of Business Ethics Developing Economics

### Reference Books:

1. S.K. Sarangi, *Values & Ethics of Profession & Business*, Asian Books, 2<sup>nd</sup> Edition, 2016.
2. A.C.Fernado, *Business Ethics: An Indian Perspective*, Pearson Education, 3<sup>rd</sup> 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, 3<sup>rd</sup> Edition, 2021.

**E-Resources:**

- <https://www.managementstudyguide.com/values-ethics.htm>
- <https://www.ibe.org.uk/knowledge-hub/ibe-business-ethics-framework/purpose-ethicalvalues-culturebehaviour.html>
- <https://www.bbvaopenmind.com/en/articles/ethics-values-and-corporate-governance/>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>21</b>	<b>183</b>

Low -1

Medium - 3

High -9

**AECC III –Production & Operations Management**

(For Students Admitted from 2025-2026)

**Semester: III****Subject Code: JBBA33****Hours/ week: 4****Credit: 4****Course Objectives:**

- To provide an introduction to the process of production management, production planning and control, effective material handling
- 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, 3<sup>rd</sup> Edition, 2015.

**Reference Books:**

1. S.N Chary, *Production & Operations Management*, Tata McGraw- Hill Publishing Company Limited, 6<sup>th</sup> Edition, 2019.

2. R. Paneerselvam, *Production and Operations Management*, Cengage Learning, 2<sup>nd</sup> Edition, 2016.

3. Jay Heizer, *Operations Management*, Pearson Education, 12<sup>th</sup> Edition, 2017.

4. Mark M.Davis, *Production and Operations Management*, New Age International Private Ltd Publishers, 2<sup>nd</sup> 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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>13</b>	<b>13</b>	<b>39</b>	<b>39</b>	<b>15</b>	<b>169</b>

Low -1

Medium - 3

High -9

**SEC III -Digital Marketing Automation Lab**  
(For Students Admitted from 2025-2026)

**Semester: III****Hours/ week: 2****Subject Code: JBCOS34P/JBPAS34P/JBBAS34P****Credit: 1****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.

**Course Outcomes :**

After completion of this course, student will be able to

- CO1:** Write effective Statement of Experience (SOE) content that reflects brand identity and enhances customer engagement.
- CO2:** Set up and manage a YouTube channel, and create basic YouTube advertisements to support video marketing strategies.
- CO3:** Develop Customer Relationship Management (CRM) strategies to enhance customer loyalty and satisfaction.
- CO4:** Design a comprehensive Social Media Marketing (SMM) plan tailored to the promotion of a specific product or service.

**CO5:** Create and manage Google AdWords campaigns to increase visibility and generate traffic for a product or service.

**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 Kings North, “*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/>

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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>25</b>	<b>15</b>	<b>21</b>	<b>39</b>	<b>15</b>	<b>175</b>

Low – 1    Medium – 3    High – 9

**MD I / Extra Credit V - Total Quality Management**  
(For Students Admitted from 2025-2026)

**Semester:** III/VI  
**Subject Code:** JBMD31BA/ JBCOX6 / JBCCX6

**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.

**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, 1<sup>st</sup> Edition, 2020.

**Reference Books:**

1. Nitish Kumar Sinha, *Total Quality Management*, Pearson Education, 1<sup>st</sup> Edition, 2018.
2. D.R.Kiran, *Total Quality Management: Key Concepts and Case Studies*, Butterworth-Heinemann Publication, 1<sup>st</sup> 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, 1<sup>st</sup> Edition, 2018.

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
<b>CO1</b>	9	3	3	3	3	3	9	<b>33</b>
<b>CO2</b>	9	9	3	1	1	3	3	<b>29</b>
<b>CO3</b>	9	3	1	3	9	3	9	<b>37</b>
<b>CO4</b>	9	3	3	1	3	1	3	<b>23</b>
<b>CO5</b>	9	3	3	9	3	1	3	<b>31</b>
<b>Total</b>	<b>45</b>	<b>21</b>	<b>13</b>	<b>17</b>	<b>19</b>	<b>11</b>	<b>27</b>	<b>153</b>

Low -1

Medium - 3

High -9

**Extra Credit II – Principles and Practices of Insurance**

(For Students Admitted from 2025-2026)

**Semester: III**  
**Subject Code: JBBAX3**

**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**

**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, LexisNexis Publisher, 10<sup>th</sup> Edition, 2017.

2. Sachin Rastogi, *Principles of Insurance Law*, Lexis Nexis Publisher, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>39</b>	<b>33</b>	<b>27</b>	<b>33</b>	<b>27</b>	<b>27</b>	<b>231</b>

Low – 1

Medium – 3

High – 9

**Core VII/MD V – Investment Management**  
(For Students Admitted from 2025-2026)

Semester: IV/VI

Subject Code: JBBAC41/JBMD61PAA

Hours/week: 5/4

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****(15/12 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 - Manoeuvring with Investments.

**Unit II****(15/12 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****(15/12 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 -  $\beta$  as a Measure of Risk

**Unit IV (15/12 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 (15/12 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, 11<sup>th</sup> Edition, 2021.
2. Dr.L.Natarajan, *Investment Management-Security Analysis and Portfolio Management*, Margham Publications, Chennai, 3<sup>rd</sup> Edition, 2020.

**Reference Books:**

1. S. Kevin, *Security Analysis and Portfolio Management*, PHI Learning Pvt Ltd; 2<sup>nd</sup> Edition, 2015.
2. Dr. F. C. Sharma, Dr. R. S. Kulshrestha, *Financial & Investment Management*, SBPD Publications, 2<sup>nd</sup> Edition, 2020.
3. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGrawHill Education, 5<sup>th</sup> 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](https://www.drnishikantjha.com/booksCollection/Investment%20Analysis%20and%20Portfolio%20Management_TYBMS%20V%202016-17.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>11</b>	<b>21</b>	<b>13</b>	<b>39</b>	<b>39</b>	<b>45</b>	<b>213</b>

Low – 1

Medium – 3

High – 9

**Core VIII/IV –Management Accounting**  
(For Students Admitted from 2025-2026)

Semester: IV/II

Subject Code: JBCOC42/ JBBAC42/JBCCC42/JBPAC22

Hours/week: 4 / 5

Credit: 4 / 5

**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****(12/15 hours)**

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

**Unit II****(12/15 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****(12/15 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****(12/15 hours)**

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

**Unit V****(12/15 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 1<sup>st</sup> Edition, 2018.

2. M.Y.Khan, P.K.Khan, *Principles of Management Accounting*, Mcgraw Hill

Education, 7<sup>th</sup> Edition, 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>39</b>	<b>27</b>	<b>21</b>	<b>5</b>	<b>15</b>	<b>157</b>

Low – 1      Medium – 3      High – 9

**AECC IV – Strategic Management**  
(For Students Admitted from 2025-2026)

**Semester: IV**  
**Subject Code: JBBAA43**

**Hours/ week: 4**  
**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**

**(12 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 (12 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 (12 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 (12 hours)**

**Strategy Implementation:** Developing Programs, Budgets and Procedures - Organsing for Action –

Flexible types of Organisational Structure – Reengineering and Strategy Implementation - Staffing – Leading –Action Panning.

**Unit V (12 hours)**

**Strategic Evaluation and Control:** Measuring Performance – Appropriate Measures - Types of Control – Balanced Scorecard Approach – Using Benchmarking to Evaluate Performance – Strategic Informstion 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, 15<sup>th</sup> Edition, 2019.

**Reference Books:**

1. Fred R. David, *Strategic Management*, PHI Learning Limited, New Delhi, 16<sup>th</sup> Edition, 2016.

2. P.Subba Rao, *Business Policy and Strategic Management*, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2016.

3. Frank Rothaermel, *Strategic Management*, McGraw-Hill Education, 3<sup>rd</sup> 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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>45</b>	<b>33</b>	<b>27</b>	<b>185</b>

Low -1

Medium - 3

High -9

**MD II –Enterprise Resource Planning**  
(For Students Admitted from 2025-2026)

Semester: IV  
Subject Code:JBMD41BA

Hours/ week: 3  
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****(9 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****(9 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****(9 Hours)**

**Business Process Modelling:** Business Process Hierarchy – Standards for Business Modelling – Process Modelling Maturity and Multi Dimension Modelling – Integrated Data Modelling.

**Unit IV****(9 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****(9 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, 4<sup>th</sup> Edition, 2019.
- 3.

**Reference Books:**

1. Dr. Ashim Raj Singla, *Enterprise Resource Planning*, Cengage Learning India Private Limited, 2<sup>nd</sup> Edition, 2016.
2. Gerard Blokdyk, *Enterprise Resource Planning: A Practical Handbook*, Create Space Independent Publishing Platform, 1<sup>st</sup> Edition, 2016.

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
<b>CO1</b>	9	3	3	1	3	3	3	<b>25</b>
<b>CO2</b>	9	3	9	3	3	1	3	<b>31</b>
<b>CO3</b>	9	1	3	3	9	3	3	<b>31</b>
<b>CO4</b>	9	3	1	3	3	1	3	<b>23</b>
<b>CO5</b>	9	3	3	3	1	3	9	<b>31</b>
<b>Total</b>	<b>45</b>	<b>13</b>	<b>19</b>	<b>13</b>	<b>19</b>	<b>11</b>	<b>21</b>	<b>141</b>

Low -1

Medium - 3

High -9

**Extra Credit III - Industrial Relations**

(For Students Admitted from 2025-2026)

**Semester: IV****Subject Code: JBBAX4****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, 1<sup>st</sup> Edition, 2020.

### Reference Books:

1. P. Subba Rao Satish Mamoria, *Dynamics of Industrial Relations*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2016.
2. P.R.N.SinhaInduBala Sinha, *Industrial Relations, Trade Unions and Labour Legislation*, Pearson Education, 3<sup>rd</sup> Edition, 2017.
3. ShyamBoregowdaRamu, *Fundamentals of Industrial Relations*, New Age International Ltd Publishers, 1<sup>st</sup> 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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>7</b>	<b>11</b>	<b>27</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>153</b>

Low -1

Medium - 3

High -9

**Core IX/ MDIII - Business Environment**  
(For Students Admitted from 2025-2026)

**Semester: V****Subject Code: JBBAC51/JBMD51PAB****Hours/ week: 6/4****Credit: 5/4****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****(18/12 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****(18/12 hours)**

**Economic Environment:** Economic Systems and their Impact on Business – Population – Per Capital 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****(18/12 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****(18/12 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

(18/12 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, 27<sup>th</sup> 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 1<sup>st</sup> Edition, 2020.

2. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi, 15<sup>th</sup> Edition, 2019.

3. Shaikh Saleem, *Business Environment*, Pearson Education, 4<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>15</b>	<b>21</b>	<b>27</b>	<b>15</b>	<b>45</b>	<b>195</b>

Low -1

Medium – 3

High -9

**MD IV/ Core X – Financial Markets and Services**  
(For Students Admitted from 2025-2026)

**Semester: V**  
**Subject Code: JBMD51COA/JBBAC52**

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

**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**

**(12/18 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**

**(12/18 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**

**(12/18 hours)**

**Secondary Market:** Control Over Secondary Market – Stock Exchange – Listing – Stock Brokers – Method of Trading in a Stock Exchange

**Unit IV**

**(12/18 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**

**(12/18 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 8<sup>th</sup> Edition, 2018.

**Reference Books:**

1. Frederic S. Mishkin & Stanley Eakins, *Financial Markets and Institutions*, Pearson

Education Publication, 26 March 2017.

- M.Y.Khan, *The Indian Financial System*, Tata McGraw Hill Ltd, New Delhi, 11<sup>th</sup> Edition, 2018.

**Journal:**

- Indian Journal of Finance

**E- Resources:**

- <http://www.himpub.com/documents/chapter1321.pdf>
- <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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>15</b>	<b>15</b>	<b>27</b>	<b>21</b>	<b>27</b>	<b>171</b>

Low – 1

Medium – 3

High – 9

**Core IX/XI/XIV/VII - Accounting Package for Business (Tally Prime)**

(For Students Admitted from 2025-2026)

**Semester: V/VI/IV**

**Hours/week: 6/5**

**Subject Code: JBCOC51P/ JBBAC53P/ JBPAC41P/ JBCCC63P**

**Credit: 5/4**

**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

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 GST
24. Preparation of Final Accounts
25. Preparation of Trial Balance
26. 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](http://www.teachoo.com)

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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>21</b>	<b>33</b>	<b>33</b>	<b>21</b>	<b>173</b>

Low – 1

Medium – 3

High – 9

**MD III/ Extra Credit II - International Marketing**  
(For Students Admitted from 2025-2026)

Semester: V/III

Subject Code: JBMD51BAA/JBCOX3

Hours/ week: 4/-

Credit:4/2

**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****(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, 2<sup>nd</sup> Edition, 2022.
2. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House, New Delhi, 19<sup>th</sup> Edition, 2015.

### Reference Books:

1. Cateora, *International Marketing*, McGrawHill India, 18<sup>th</sup> Edition, 2019.
2. Philip R. Cateora, John Graham, Mary C. Gilly, *International Marketing*, McGraw- Hill College, 18<sup>th</sup> 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
<b>Total</b>	<b>45</b>	<b>33</b>	<b>15</b>	<b>21</b>	<b>39</b>	<b>39</b>	<b>45</b>	<b>237</b>

Low -1

Medium - 3

High -9

**MD III - Advertisement Management**  
(For Students Admitted from 2025-2026)

**Semester: V**  
**Subject Code: JBMD51BAB**

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

**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**

**(12 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.

**Unit II**

**(12 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**

**(12 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**

**(12 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**

**(12 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, 2<sup>nd</sup> Edition, 2018.
2. Ritu Narang, Advertising, *Selling and Promotion* Pearson Education, 1<sup>st</sup> Edition, 2021.

**Reference Books:**

1. Dr.K.Karunakaran, *Marketing Management*, Himalaya Publishing House, New Delhi, 3<sup>rd</sup> Edition, 2021.
2. B.S.Rathor, *Advertising Management*, Himalaya Publishing House, New Delhi, 2<sup>nd</sup> Edition, 2016.
3. Dr.Ruchi Gupta, *Advertising and Personal Selling*, Scholar Tech Press, 1<sup>st</sup> Edition, 2021.

Course Outcomes	Programme Outcomes							
	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
<b>Total</b>	<b>45</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>33</b>	<b>27</b>	<b>39</b>	<b>207</b>

Low -1                      Medium - 3                      High -9

**MD IV – Project Management**  
(For Students Admitted from 2025-2026)

**Semester: V**  
**Subject Code:JBMD52BAA**

**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, 12<sup>th</sup> Edition, 2017.

2. Kalpesh Ashar, *Project Management*, Vibrant Publishers 4<sup>th</sup> Edition, 2019.

3.Brette Harned, *Project Management for Humans: Helping People Get Things Done*, 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>39</b>	<b>21</b>	<b>21</b>	<b>161</b>

Low -1

Medium - 3

High -9

**MD IV– Organizational Behaviour**  
(For Students Admitted from 2025-2026)

**Semester: V**  
**Subject Code:JBMD52BAB**

**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 Assess 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, 18<sup>th</sup> Edition, 2018.

**Reference Books:**

1. Dr.GauravSankalp, *Organisational Behaviour*,SahityaBhawanPublications,2<sup>nd</sup>Edition,2017.
2. Laurie j Mullins, *Organisational Behaviour in the Workplace* ,Pearson Education India , 12<sup>th</sup> Edition 2020.
3. Kushboo Pathak, *Organisational Behaviour* , SBPD Publishing House2<sup>nd</sup> Edition, 2021.
4. Robbins Stephen. P, *Organisational Behaviour* , Pearson Education India, 16<sup>th</sup> Edition ,2016.

**Journals:**

1. The IUP Journal of Organizational Behavior

**E-Resources:**

2. <https://www.iedunote.com/organizational-behavior>
3. <https://www.marketing91.com/organizational-behaviour/>
4. <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
<b>Total</b>	<b>45</b>	<b>19</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>13</b>	<b>33</b>	<b>157</b>

Low -1                      Medium - 3                      High -9

**MD IV/ Core XII – Corporate Finance**  
(For Students Admitted from 2025-2026)

**Semester: V/VI****Subject Code: JBMD52COB/JBBAC61****Hours/ week: 4/6****Credit: 4/5****Course Objectives:**

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

**Unit I****(12/18 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****(12/18 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 (12/18 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 (12/18 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 (12/18 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, 2<sup>nd</sup> Edition, 2016.

**Reference Books:**

1. I.M. Pandey, '*Financial Management*', Vikas Publishing House, New Delhi, 11<sup>th</sup> Edition, 2016.

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

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

4. Ravi M.Kishore, *Financial Management Theory/Problems/Cases*, Taxmann Publications, 8<sup>th</sup> 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](https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>33</b>	<b>27</b>	<b>15</b>	<b>33</b>	<b>33</b>	<b>39</b>	<b>225</b>

Low -1
Medium - 3
High -9

**Core XIII/ MD V - Human Resource Management**  
(For Students Admitted from 2025-2026)

**Semester: VI**  
**Subject Code: JBBAC62/JBMD61COA**

**Hours/ week: 5/4**  
**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 (15/12 hours)**

**Human Resource Management:** Duties and Qualities of HR 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 (15/12 hours)**

**Human Resource Planning:** Need for Human Resource Planning-Benefits and Limitations of Human Resource Planning - 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 (15/12 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 (15/12 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 (15/12hours)**

**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, 8<sup>th</sup> Edition, 2017.

**Reference Books:**

1. P. SubbaRao, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, New Delhi, 5<sup>th</sup> Edition, 2015
2. Dr. T.P. Renuka Murthy, Santosh B.R, *Human Resource Management*, Himalaya Publishing House, 1<sup>st</sup> Edition, 2017
3. Gary Dessler, *Human Resource Management*, Pearson Education, 16<sup>th</sup> Edition, 2020
4. Robert N. Lussier, John R. Hendon, *Human Resource Management: Functions, Applications, and Skill Development*, SAGE Publications, 1<sup>st</sup> 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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>21</b>	<b>45</b>	<b>171</b>

Low -1

Medium - 3

High -9

**MD V/Core XIV – Services Marketing**  
(For Students Admitted from 2025-2026)

**Semester: VI**  
**Subject Code: JBMD61COB/JBBAC63**

**Hours/week: 4/6**  
**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 (12/18 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 (12/18 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 (12/18 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 (12/18 hours)**

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

**Unit V (12/18 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, 7<sup>th</sup> Edition 2018

2. Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee & Gopal Das, *Essentials of Services Marketing*, Pearson Publisher, 3<sup>rd</sup> 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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>11</b>	<b>17</b>	<b>21</b>	<b>141</b>

Low -1

Medium - 3

High -9

**Core XV Project**

(For Students Admitted from 2025-2026)

**Semester: VI**

**Subject Code: JBBAC64PW**

**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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>27</b>	<b>21</b>	<b>11</b>	<b>17</b>	<b>21</b>	<b>157</b>

Low -1

Medium - 3

High -9

**MD V-Management Information System**

(For Students Admitted from 2025-2026)

**Semester: VI****Subject Code: JBMD61BAA****Hours/ week: 4****Credit: 4****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****(12 hours)**

Introduction to MIS: MIS Concept – Management Activities – Components of MIS – Nature & Scope of MIS - MIS Characteristics – Structure of MIS: Physical Components, Information system processing functions, Decision support, Level of management activities, Organisational Functions – Types of MIS: Hierarchical IS, Functional IS, Enterprise IS, General Support IS.

**Unit II****(12 hours)**

Information and System Concepts: Information Processing System –Types: Strategic, Tactical and Operational Information – Information Quality- Dimensions of Information: Economic, Business, Technical – System - Kinds of System: Abstract and Physical, Deterministic and Probabilistic, Open and Closed, User Machine – System Concept: Boundary Interface and Black Box, System, Decomposition, Integration of Sub Systems - Elements of a system.

**Unit III (12 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 Techniques – Decision Making and Role of MIS.

**Unit IV (12 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 – Creating an IS Plan (CRISP): Strategic analysis, Aligning of IS – Information analysis, Identification of IS Solution, Prioritization of ISs - Resource Allocation: Return on Investment, Charge Out, Portfolio Approach, Steering Committees

**Unit V (12 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 – Evaluation Classes- Product Based Evaluation: Model Structure, Model Implementation, Effectiveness Norm – Cost/ Benefit based Evaluation: Initial Development cost, Capital Cost, Annual Operating Cost, Process based Evaluation - 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, 4<sup>th</sup> Edition, 2015.

**Reference Books:**

1. Jane P. Laudon Kenneth C. Laudon , *Management Information Systems* , Pearson Education, 16<sup>th</sup> Edition, 2019.
2. Hossein Bidgoli, *Management Information Systems*, Cengage Learning, 8<sup>th</sup> Edition, 2017.
3. Jaiswal, Mittlal, Monica, *Management Information Systems*, Oxford University Press India 1<sup>st</sup> Edition, 2021.
4. GaganVarshney, Pankaj Madan, Avdhesh Gupta, *Management Information System* , 2<sup>nd</sup> 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](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							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>21</b>	<b>21</b>	<b>15</b>	<b>21</b>	<b>9</b>	<b>21</b>	<b>153</b>

Low -1                      Medium - 3                      High -9

**MD V – Logistics and Supply Chain Management**  
(For Students Admitted from 2025-2026)

**Semester: VI**  
**Subject Code: JBMD61BAB**

**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, 5<sup>th</sup> Edition, 2016.
2. Leonardo Decandia, Lei Lei, Rosa Oppenheim, Yao Zhao, *Managing Supply Chain Operations*, World Scientific Publication, 1<sup>st</sup> Edition, 2017.

**Reference Books:**

1. HenkZijm, Matthias Klumpp, Alberto Regattieri, SundereshHeragu, *Operations, Logistics and Supply Chain Management*, Springer; 1<sup>st</sup> 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, 7<sup>th</sup> 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](https://base-logistique-services.com/storage/app/media/Chopra_Meindl_SCM.pdf)

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
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
<b>Total</b>	<b>45</b>	<b>15</b>	<b>19</b>	<b>11</b>	<b>13</b>	<b>19</b>	<b>21</b>	<b>143</b>

Low -1

Medium – 3

High -9

**Extra Credit V– Knowledge Management**  
(For Students Admitted from 2025-2026)

**Semester: VI****Subject Code: JBBAX6****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 , 1<sup>st</sup> Edition, 2018.

2. Marco Bettiol, Eleonora Di Maria, Stefano Micelli, *Knowledge Management and Industry 4.0*, Springer; 1<sup>st</sup> 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
<b>Total</b>	<b>45</b>	<b>19</b>	<b>15</b>	<b>15</b>	<b>39</b>	<b>27</b>	<b>39</b>	<b>199</b>

Low -1

Medium - 3

High -9

**VALUE ADDED PROGRAMME**  
(For Students Admitted from 2025-2026)

**PROGRAMME STRUCTURE**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Hours</b>	<b>Credits</b>	<b>Marks</b>
JCTLY1P	Accounting Package Lab	50	5	100
JCDM1P	Digital Marketing Automation	50	5	100
JCEM1P	Event Management Activities	50	5	100
<b>TOTAL</b>		<b>150</b>	<b>15</b>	<b>300</b>

**VALUE ADDED PROGRAMME**  
**Accounting Package Lab**

(For Students Admitted from 2025-2026)

**Semester: III**  
**Subject Code: JCTLY1P**

**Hours/week: 50**  
**Credit: 5**

**Course Objective:**

After completion of this course,

1. 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, 8<sup>th</sup> Edition, 2021.

**References:**

1. S N Maheshwari, Sharad K Maheshwari, Suneel K Maheshwari, "*Advanced Accountancy Volume 1*", Sulthan Chand & co, 11<sup>th</sup> Edition 2018

**VALUE ADDED PROGRAMME****Digital Marketing Automation**

(For Students Admitted from 2025-26)

**Semester: III**  
**Subject Code: JCDM1P****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/>

**VALUE ADDED PROGRAMME****Event Management Activities**  
(For Students Admitted from 2025-26)**Semester: III**  
**Subject Code: JCEM1P****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**

1. Planning of activities for an event.
2. Budget Preparation.
3. Look for Sponsors.
4. Selection of Event Member Council.
5. Duties allocated to Event Managers.
6. Drafting an Agenda.
7. Invitation.
8. Choosing the right venue, date and time.
9. Inviting the Resource Person.
10. Organizing Events.
11. Event Schedule (Timing of each program in the Event)
12. Check list form.
13. Prize Distribution.
14. Feedback Forms and Report of the Event.
15. Post -Event Duties.

**Text Book:**

1. Dr.Anukrathi Sharma & Dr.Surthi Arora, *Event Management and Marketing: Theory, Practical Approaches and Planning*, Bharti Publications, 1<sup>st</sup> Edition, 2018.

**Reference Books:**

1. Alex Genadinik, *Event Planning: Management & Marketing for Successful Events*, Alex Genadinik Publication, 1<sup>st</sup> Edition, 2015.
2. H.R. Appannaiah & H.R. Rahamath, *Principles of Event Management*, Himalaya Publication House, New Delhi, 1<sup>st</sup> Edition, 2016.
3. Ruth Dowson, *Event Planning and Management: Principles, Planning and Practice*, Kogan Page Publication, 2<sup>nd</sup> 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>

**EMPLOYABILITY SKILLS**  
(For Students Admitted from 2025-2026)

**PROGRAMME STRUCTURE**

Subject Code	Subject Title	Hours	Credits	Marks
JMESX3P (PG)	Employability Skills	-	2	100
JBESX5 (UG)	Employability Skills	-	2	100
<b>TOTAL</b>		-		<b>200</b>

**For PG Programme**  
**Extra Credit-Employability Skills**  
(For Students Admitted from 2025-26)

**Semester: III**  
**Subject Code: JMESX3P**

**Credit: 2**

**Course Objectives:**

1. Get ready the students for job market with good communication skill
2. Appear for interviews and make presentations confidently

**Unit I**

**Behaviour al Skill:** Personal Strength Analysis-Perception Management-Social Etiquette.

**Unit II**

**Communicati on Skill:** Self-Introduction- Verbal Communication-Non-Verbal Communication-Campus to Work.

**Unit III**

**I.T. Literacy:** MS-Word-File Conversion & Reducing File Size-Web browsers & Search Engines-Email- Mobile Application-Online CV.

**Unit IV**

**Entrepreneursh ip Skill:** Need of becoming Entrepreneur-Ways to become a good Entrepreneur-Different Government Institutions/Schemes Promoting Entrepreneur-Day to day mechanism for maintaining an enterprise.

**Unit V**

**Preparation to the World of Work:** Career Plan-Basic Professional Skill-Career Pathways-Search and Apply for a Job.

**Course Outcomes:**

After successful completion of this course, student will be able to

- CO 1:** Identify a planned approach towards career
- CO 2:** Associate skills and interests with chosen career path
- CO 3:** Take part in group discussions
- CO 4:** Develop thinking ability
- CO 5:** Perceive personal interviews through mock interviews

**Text Books:**

1. McInotsh M Esther, Doug Graham & Deepthi Lamahewa. “Trainer Manual for Soft Skills: Applied for Entry Level OccUction”. WUSC-ASSET Project, Srilanka, 2019.
2. Lata, Pushp, and Kumar, Sanjay. *Communication Skills*, 2<sup>nd</sup> Edition. India, Oxford University Press, 2015.
3. Maluth, John Monyjok. *Basic Computer Knowledge*. N.p., Independently Published, 2016.
4. Khanka, S S. *Entrepreneurial Development*. S Chand and Company Limited, New Delhi, 2001.
5. Ann, Mary Bailey. *Finding the Right Career Path: Wetfeet Insider Guide*. Wetfeet.Com Publisher, 2006.

**Reference Books:**

1. Rath, Tom, et al. *Strengths-Based Leadership: Great Leaders, Teams, and Why People Follow*. Philippines, Gallup Press, 2009.
2. Chaturvedi, P. D. *Business Communication: Concepts, Cases and Applications* (for Chaudhary Charan Singh University). N.p., Dorling Kindersley (India), 2011.
3. Morrison, Connie, and Wells, Dolores. *Computer Literacy BASICS*. United States, Cengage Learning, 2012.
4. *Promoting Entrepreneurship and Innovative SMEs in a Global Economy*. France, OECD Publishing, 2008.
5. Janson, Simone. *Wanted! The Job of Your Dreams – Better Career Choice Reorientation Job Application: Develop Your Skills Potential & Self-confidence, Discover Chances & Strategies, Achieve Goals*. Germany, Best of HR – Berufebilder.de®, 2021.

**Journals:**

1. International Journal on Procedia-Social Sciences and Behaviour
2. e-Journal of Business Education & Scholarship of Teaching
3. Journal of Further and Higher Education

**E- Resources:**

1. <https://opentextbc.ca/organizationalbehavioropenstax/chapter/employee-abilities-and-skills/>
2. <https://courses.lumenlearning.com/wm-businesscommunicationmgrs/chapter/verbal-and-nonverbal-communication/>
3. <https://www.avantixlearning.ca/microsoft-word/reduce-file-size-large-word-documents-avoid-bloat-slowness-corruption-crashes/>
4. <https://support.microsoft.com/en-us/office/video-resumes-in-word-ce00832f-8388-4291-a417-0f70cd2e5914>
5. <https://gfgc.kar.nic.in/mccw-mysore/FileHandler/410-00295b1f-7b5c-49b1-ae68-3debdd957e67.pdf>

6. <https://learnenglish.britishcouncil.org/skills/listening>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	9	9	9	9	9	63
CO2	9	9	9	9	9	9	9	63
CO3	9	9	9	3	9	9	9	57
CO4	9	9	9	9	9	9	9	63
CO5	9	9	9	9	9	9	9	63
<b>Total</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>39</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>309</b>

Low-1      Medium-3      High-9

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**For UG Programme**  
**Extra Credit- Employability Skills**  
(For Students Admitted from 2025-26)

**Semester: V**  
**Subject Code: JBESX5**

**Credit: 2**

**Course Objectives:**

1. Get ready the students for job market with good communication skill
2. Appear for interviews and make presentations confidently

**Unit I**

**Behavioural Skill**

Personal Strength Analysis -Perception Management-Social Etiquette.

**Unit II**

**Communication Skill**

Self-Introduction- Verbal Communication- Non-Verbal Communication-Campus to Work.

**Unit III**

**I.T. Literacy**

MS-Word-File Conversion & Reducing File Size-Web browsers & Search Engines-Email-Mobile Application-Online CV.

**Unit IV**

**Entrepreneurship Skill**

Need of becoming Entrepreneur-Ways to become a good Entrepreneur-Different Government Institutions/Schemes Promoting Entrepreneur-Day to day mechanism for maintaining an enterprise.

**Unit V**

**Preparation to the World of Work**

Career Plan-Basic Professional Skill-Career Pathways-Search and Apply for a Job.

**Self-Study Component:**

**1. Learn from the Experts – TED Talks on Career Development**

(Activity: Watch at least two TED Talks or expert interviews related to career building, communication skills, or entrepreneurship like Simon Sinek's "Start with Why" or Amy Cuddy's "Your Body Language May Shape Who You Are").

**2. LinkedIn Profile Creation and Online CV**

(Activity: Students must create or update their LinkedIn profile and generate a professional CV including educational background, skills, and career objectives using an online CV builder like Canva, Zety, or NovoResume).

**3. Skill-Based Micro-Course Completion - Title: Digital Literacy and Beyond**

(Enrol in a free online course (1–2 hours) from platforms like SWAYAM, NPTEL on topics such as: Resume writing, Time management, Basic Excel or MS Word )

**Course Outcomes:**

After successful completion of this course, student will be able to

- CO 1:** Identify a planned approach towards career
- CO 2:** Associate skills and interests with chosen career path
- CO 3:** Take part in group discussions
- CO 4:** Develop thinking ability
- CO 5:** Perceive personal interviews through mock interviews

**Text Books:**

1. M Esther, Doug Graham & Deepthi Lamahewa. "Trainer Manual for Soft Skills: Applied for Entry Level Occupation". WUSC-ASSET Project, Srilanka, 2019.
2. Lata, Pushp, and Kumar, Sanjay. *Communication Skills*, 2nd Edition. India, Oxford University Press, 2015.
3. Maluth, John Monyjok. *Basic Computer Knowledge*. N.p., Independently Published, 2016.
4. Khanka, S S. *Entrepreneurial Development*. S Chand and Company Limited, New Delhi, 2001.
5. Ann, Mary Bailey. *Finding the Right Career Path: Wetfeet Insider Guide*. Wetfeet.Com Publisher, 2006.

**Reference Books:**

1. Rath, Tom, et al. *Strengths-Based Leadership: Great Leaders, Teams, and Why People Follow*. Philippines, Gallup Press, 2009.
2. Chaturvedi, P. D. *Business Communication: Concepts, Cases and Applications* (for Chaudhary Charan Singh University). N.p., Dorling Kindersley (India), 2011.
3. Morrison, Connie, and Wells, Dolores. *Computer Literacy BASICS*. United States, Cengage Learning, 2012.
4. *Promoting Entrepreneurship and Innovative SMEs in a Global Economy*. France, OECD Publishing, 2008.
5. Janson, Simone. *Wanted! The Job of Your Dreams – Better Career Choice Reorientation Job Application: Develop Your Skills Potential & Self-confidence, Discover Chances & Strategies, Achieve Goals*. Germany, Best of HR – Berufebilder.de®, 2021.

**Journals:**

1. International Journal on Procedia-Social Sciences and Behaviour
2. e-Journal of Business Education & Scholarship of Teaching
3. Journal of Further and Higher Education

**E- Resources:**

1. <https://opentextbc.ca/organizationalbehavioropenstax/chapter/employee-abilities-and-skills/>
2. <https://courses.lumenlearning.com/wm-businesscommunicationmgrs/chapter/verbal-and-nonverbal-communication/>
3. <https://www.avantixlearning.ca/microsoft-word/reduce-file-size-large-word-documents-avoid-bloat-slowness-corruption-crashes/>
4. <https://support.microsoft.com/en-us/office/video-resumes-in-word-ce00832f-8388-4291-a417-0f70cd2e5914>
5. <https://gfgc.kar.nic.in/mccw-mysore/FileHandler/410-00295b1f-7b5c-49b1-ae68-3debdd957e67.pdf>
6. <https://learnenglish.britishcouncil.org/skills/listening>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	9	9	9	9	9	9	9	63
CO2	9	9	9	9	9	9	9	63
CO3	9	9	9	3	9	9	9	57
CO4	9	9	9	9	9	9	9	63
CO5	9	9	9	9	9	9	9	63
<b>Total</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>39</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>309</b>

Low-1      Medium-3      High-9

**COMMON VALUE ADDED COURSE**  
(For Students Admitted from 2025-2026)

**PROGRAMME STRUCTURE**

<b>Subject Code</b>	<b>Subject Title</b>	<b>Hours</b>	<b>Credits</b>	<b>Marks</b>
JBUI2V	Understanding India	2	2	50
JBES3V	Environmental Science for Sustainable Development	2	2	50
JBDT4V	Digital and Technology Solution	2	2	50
JBHW5V	Health and Wellness	2	2	50
<b>TOTAL</b>		<b>150</b>	<b>15</b>	<b>300</b>

**COMMON VALUE ADDED COURSE I - UNDERSTANDING INDIA**

(For Students Admitted from 2025-2026)

**Semester: II****Hours/week: 2****Subject Code: JBUI2V****Credit: 2****Course Objective:**

1. To introduce students to the historical milestones in India's freedom struggle and Indian knowledge systems.
2. To provide an interdisciplinary understanding of India's geography, social structure, cultural narratives, and political evolution.

**Unit I****(6 hours)**

**History of India: India's freedom struggle:** An introduction to Indian knowledge systems: Indian First War of Independence, Non-Cooperation Movement in Indian Independence, Quit India Movement, Civil Disobedience Movement

**Unit II****(6 hours)**

**Geography of India:** India's Geographical overview with neighbors - India and its relationship with neighbouring countries -Types of diversities in India -Geographical diversities of India

**Unit III****(6 hours)**

**Communicating Culture:** Oral narratives: Myths, tales and folklore- Introduction to the Tribal Cultures of India - Indian Oral narrative, myths, tales & folklore - Tribal cultures of India - Odisha's Special Development Councils

**Unit IV****(6 hours)**

**Indian Social Structure:** Continuity and change of the Indian Social Structure: Caste, Community, Class and Gender - Continuity and change in social structure in India - Caste, Class and Gender in India - Indian Caste and Communities

**Unit V****(6 hours)**

**Understanding Indian Polity:** The evolution of State in India: Nature and origin Interpreting India: Traditional, Modern and Contemporary Constitution as a living document - The evolution of Indian state - changing the Nature of Indian state - The traditional, modern and contemporary India - Constitution of India.

**Course Outcomes :**

**After successful completion of this course, student will be able to**

**CO1:** Identify key events in India's freedom movement and explain their impact on national identity.

**CO2:** Analyze the geographical diversity of India and its influence on regional and international relations.

**CO3:** Interpret Indian myths, oral traditions, and tribal cultures as a means of understanding cultural heritage.

**CO4:** Evaluate the changing nature of India's social structure in relation to caste, class, community, and gender.

**CO5:** Demonstrate knowledge of the Indian Constitution and understand the evolution of India's polity from traditional to contemporary governance.

#### Text Books:

1. **Chandra, B.** *India's Struggle for Independence*, 1st Ed., Penguin Books India, 2000.
2. **Dikshit, Ramesh Dutta.** *Political Geography: Politics of Place and Spatiality of Politics*, 1st Ed., Macmillan Education, 2020.
3. **Thapar, Romila.** *Interpreting Early India: A Historical Perspective*, 1st Ed., Oxford University Press, 1992.
4. **Deshpande, Satish.** *Contemporary India: A Sociological View*, 1st Ed., Penguin Books, 2003.
5. **Basu, D.D.** *Introduction to the Constitution of India*, 21st Ed., LexisNexis, 2013.

#### Reference Books:

1. Ramesh Dutta Dikshit, *Political Geography: Politics of Place and Spatiality of Politics*, Macmillan Education, 2020.
2. **Austin, Granville.** *The Indian Constitution: Cornerstone of a Nation*, 1st Ed., Oxford University Press, 1999.
3. **Uberoi, Patricia.** *Family, Kinship and Marriage in India*, Oxford University Press, 1993.
4. **Blackburn, Stuart H.** *Oral Epics in India*, University of California Press, 1986.
5. **Grover, B.L. & Mehta, A.** *A New Look at Modern Indian History*, Revised Ed., S. Chand Publishing, 2006.
6. **Ambedkar, B.R.** *Annihilation of Caste*, Self-published, 1936.

#### Journals:

1. *Caste in Contemporary India* – *Sociological Bulletin*
2. *Indian Journal of Political Science*
3. *Economic and Political Weekly (EPW)*

#### E-Resources:

1. <https://iksindia.org>
2. <https://ndl.iitkgp.ac.in/>
3. <https://epgp.inflibnet.ac.in/>
4. <https://legislative.gov.in/constitution-of-india>
5. <https://bharatavani.in>

Course Outcomes	Programme Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Total
CO1	3	1	1	3	9	9	3	29
CO2	1	3	3	9	1	3	9	29
CO3	3	1	9	3	9	1	3	29
CO4	3	1	3	9	1	3	1	21
CO5	1	9	3	1	3	1	3	21
<b>Total</b>	<b>11</b>	<b>15</b>	<b>19</b>	<b>25</b>	<b>23</b>	<b>17</b>	<b>19</b>	<b>129</b>
	Low-1		Medium-3			High-9		

**COMMON VALUE-ADDED COURSE II– ENVIRONMENTAL SCIENCE FOR  
SUSTAINABLE DEVELOPMENT**

(For Students Admitted from 2025-2026)

**Semester: III**  
**Subject Code: JBES3V**

**Hours / week: 2**  
**Credits: 2**

**Course Objectives:**

1. To introduce students to the principles of sustainable development, environmental conservation, and the global efforts supporting ecological balance and human well-being.
2. To develop awareness and practical understanding of biodiversity, pollution control, natural resource management, and the role of institutions in promoting sustainability.

**Unit I** **(6 hours)**

**Sustainable Development Goals (SDGs)** – Introduction, History, 17 SDGs, Agenda 21, Earth Summit, eight Millennium Development Goals (MDGs), UN Sustainable Development Summit, Paris Agreement on Climate Change.

On ground activity: Plant and maintain a sapling

**Unit II** **(6 hours)**

**The concept of Environmental Science** – Introduction, Definition, Scope and importance Natural Resources – Forest, Marine, Wet land, Water and Land Resources, Food resources; changes caused by agriculture and overgrazing; effects of fertilizer and pesticide. Energy resources – use of alternate energy resources; Role of individual in conservation of natural resources.

**Ecosystems** –Concept –Structure and function of an ecosystem, producers, consumers and decomposers, Energy flow; food chains; food webs and ecological pyramids.

**Unit III** **(6 hours)**

**Land and Marine Biodiversity conservation** - Introduction, Definition, biodiversity- Land and marine, threats to biodiversity: habitat loss, poaching of wildlife, endangered and endemic species of India, In- situ and Ex- situ conservation of biodiversity (Turtle Hatchery), Wildlife Protection Act, Forest Conservation Act. Birds Sanctuary in Ramanathapuram, Gulf of Mannar Bioreserve, Mangrove Forest and Ecotourism in Ramanathapuram district

Field trip: Gulf of Mannar National Park

**Unit IV** **(6 hours)**

**Environmental Pollution and its Prevention** – Definition, causes, effects and control measures of air, water, and soil pollution. Climate change, global warming, acid rain, ozone layer depletion. Environment Protection Act – Air and Water (Prevention and Control of Pollution) Act, Solid Waste management On-ground activity: Coastal clean up

**Unit V** **(6 hours)**

**Role of research institutes in sustainable livelihood** – Population growth; Education for Women, Balanced Diet, Menstrual hygiene, Role of ICAR-CMFRI, CSIR-MARS, KVK, and UNICEF in the development of sustainable food resources.

**Course Outcomes:**

After successful the completion of the course, the students will be able to

- CO1:** Understand the history, goals, and importance of the Sustainable Development Goals (SDGs) and related global initiatives
- CO2:** Recognize the value of natural resources and ecosystems
- CO3:** Learn why biodiversity matters, what harms it, and how to protect plants and animals, especially in places like the Gulf of Mannar.
- CO4:** Understand what causes pollution and how we can prevent it through laws and personal actions.
- CO5:** Know how research centers and organizations help people live better through food, health, and education programs.

**Text Books:**

1. Erach Bharucha, *Environmental studies for undergraduate courses*, University Grant commission, New Delhi, 202
2. Kumaraswamy K., *Environmental Studies*, Jazym Publications, 2013.

**References Books:**

1. Arumugam N. and Kumaresan B., *Environmental Studies*, Saras publications, 2012.
2. Dr. Biswarup Mukherjee., *Fundamentals of Environmental Biology*, Silver line Publications, 2008
3. Dr. D. K. Asthana & Dr. Meera Asthana, *A Text Book of Environmental Studies*, S Chand & Co Ltd, Revise Edition, 2006.

**Journals:**

1. Journal of Environmental Studies and Sciences
2. Journal of environmental sciences
3. Nature climate change

**E- Resources:**

1. <https://nptel.ac.in/courses/127/105/127105018/>
2. <https://sdgs.un.org/goals>
3. <http://eprints.cmfri.org.in/14270/>
4. [https://nios.ac.in/online-course-material/sr-secondary-courses/enviornmental-science-\(333\).aspx](https://nios.ac.in/online-course-material/sr-secondary-courses/enviornmental-science-(333).aspx)
5. [https://rajneeshrajoria.weebly.com/uploads/4/9/0/6/49069889/environmental\\_science\\_birm301.pdf](https://rajneeshrajoria.weebly.com/uploads/4/9/0/6/49069889/environmental_science_birm301.pdf)
6. <https://nios.ac.in/media/documents/srsec314newE/PDFBIO.EL24.pdf>
7. <https://nios.ac.in/media/documents/srsec314newE/PDFBIO.EL25.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	3	1	1	3	9	9	3	29
CO2	1	3	3	9	1	3	9	29
CO3	3	1	9	3	9	1	3	29
CO4	3	1	3	9	1	3	1	21
CO5	1	9	3	1	3	1	3	21
<b>Total</b>	<b>11</b>	<b>15</b>	<b>19</b>	<b>25</b>	<b>23</b>	<b>17</b>	<b>19</b>	<b>129</b>

**Low-1                      Medium-3                      High-9**

### **CVAC III – Digital and Technology Solution**

(For Students Admitted from 2025-2026)

**Semester: IV**

**Hours/week: 2**

**Subject Code: JBBDT4V**

**Credit: 2**

**Course Objectives:**

1. To introduce key concepts in operating systems, communication systems, digital tools, and emerging technologies.
2. To equip students with skills in e-commerce, cybersecurity, and innovative technologies for effective problem-solving and governance.

**Unit I**

**(6 Hours)**

**Operating Systems:** Types and Functions. Problem Solving: Algorithms and Flowcharts. Communication Systems: Principles, Model & Transmission Media, Computer Networks & **Internet:** Concepts & Applications, WWW, Web Browsers, Search Engines, Messaging, Email, Social Networking.

**Unit II**

**(6 Hours)**

**Computer Based Information System:** Significance & Types. E-commerce & Digital Marketing: Basic Concepts, Benefits & Challenges. Digital India & e-Governance: Initiatives, Infrastructure, Services and Empowerment.

**Unit III**

**(6 Hours)**

**Digital Financial Tools:** Unified Payment Interface, Aadhar Enabled Payment System, USSD, Credit/Debit Cards, e-Wallets, Internet Banking, NEFT/RTGS and IMPS, Online Bill Payments and PoS. **Cyber Security:** Threats, Significance, Challenges, Precautions, Safety Measures, & Tools, legal and ethical perspectives.

**Unit IV**

**(6 Hours)**

**Emerging Technologies & their applications:** Overview of Cloud Computing, Big Data, Internet of Things, and Virtual Reality.

**Unit V**

**(6 Hours)**

**Emerging Technologies & their applications:** Blockchain & Cryptocurrency, Robotics, Machine Learning & Artificial Intelligence, 3-D Printing. Digital Signatures

**Text Books:**

1. Pramod Kumar, Anuradha Tomar, R. Sharmila, "*Emerging Technologies in Computing - Theory, Practice, and Advances*", Chapman and Hall / CRC, 1<sup>st</sup> Edition, 2021
2. V. Rajaraman, "*Introduction to Information Technology*", PHI, 3<sup>rd</sup> Edition, 2018
3. E. Balagurusamy, "*Fundamentals of Computers*", Tata Mc GrawHill, 2<sup>nd</sup> Edition, 2011
4. Behrouz A. Forouzan, "*Data Communications and Networking*", McGraw Hill, 4<sup>th</sup> Edition, 2007,

**Reference Books:**

1. Rajkumar Buvya, James Broberg, and Andrzej Gosciniski, "*Cloud Computing-Principals and Paradigms*", Wiley, 2011.
2. Stuart Russel and Peter Norvig, "*Artificial Intelligence - A Modern Approach*", Pearson Education, 3rd Edition, 2010
3. Samuel Greengard, "*Internet of Things*", The MIT Press, 2015
4. C.S.V. Murthy, "*E-Commerce Concept, Models & Strategies*", Himalaya Publishing House, 2015
5. Hurwith, Nugent Halper, Kaufman, "*Big Data for Dummies*", Wiley & Sons, 1st Edition, 2013

**Course Outcomes:**

After successful completion of this course, students will be able to

**CO1:** Understand key digital concepts

**CO2:** Apply e-commerce and digital marketing concepts

**CO3:** Analyze digital financial tools and cyber security

**CO4:** Explain emerging technologies and their applications

**CO5:** Evaluate the impact of emerging technologies

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	3	1	3	1	3	3	3	17
CO2	3	1	3	1	3	3	3	17
CO3	3	1	3	1	3	3	3	17
CO4	3	1	3	1	3	3	3	17
CO5	3	1	3	1	3	3	3	17
<b>Total</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>85</b>

Low-1

Medium-3

High-9

## CVAC IV- Health and Wellness

(For Students Admitted from 2025-2026)

**Semester: V**

**Subject Code: JBHW5V**

**Hours/week: 2**

**Credit: 2**

### Course Objectives:

1. To understand the importance of a healthy lifestyle and familiarize students on physical and mental health
2. To increase awareness of various diseases associated with lifestyle and enable understanding of stress management

### Unit I

**(6 hours)**

**Introduction to health & wellness:** Define, differentiate health and wellness, Importance of health and wellness education, Local, demographic, societal issues, factors affecting health and wellness.

### Unit II

**(6 hours)**

**The Role of Essential Nutrients in a Balanced Diet:** Diet and nutrition for health & wellness, Essential components of balanced diet for healthy living, Specific reference to the role of carbohydrates, proteins, fats, vitamins & minerals. Malnutrition.

### Unit III

**(6 hours)**

**Unhealthy Eating Habits, and Lifestyle Factors on Body Systems:** Processed foods, unhealthy eating habits, Body systems, common diseases, Sedentary lifestyle and its risk of disease, stress, anxiety, and depression.

### Unit IV

**(6 hours)**

**Management of health and wellness:** Healthy foods for prevention, progression of Cancer, Hypertension, Cardiovascular, Types of Physical Fitness and its Health benefits.

### Unit V

**(6 hours)**

**Spirituality and mental health:** Role of Yoga, asanas, meditation in maintaining health and wellness, Role of sleep in maintenance of physical, mental health.

### Course Outcomes:

**After successful completion of this course, student will be able to**

**CO1:** Explain the principles of physical, mental, and emotional well-being and their role in overall health.

**CO2:** Assess the impact of diet, physical activity, and lifestyle habits on health and disease prevention.

**CO3:** Identify stressors and implement effective coping mechanisms to enhance mental and emotional well-being.

**CO4:** Apply knowledge of health policies, disease prevention, and wellness programs to advocate for community health.

**CO5:** Explore alternative and complementary health practices, including mindfulness, fitness, and self-care techniques.

**Text Books:**

1. Raheena, S. *Health and Wellness: A Practical Approach*. CBS Publishers & Distributors, 2nd Edition, 2019
2. Tariq, M. *Food and Health: The Interlinking of Nutrition and Wellness*. Springer, 1st Edition, 2020.
3. Pood, V., & Gopinath, S., *Foundations of Health and Wellness*. Wiley-Blackwell, 1st Edition, 2021.

**Reference Books:**

1. Bouchard, C., Blair, S. N., & Haskell, W. L., *Physical Activity and Health*. Human Kinetics, 2007
2. Attached, E., & Fernandez, M., *Mental Health Workbook*. Independently published, 2021.
3. Lorick, N. *Mental Health Workbook for Women: Exercises to Transform Negative Thoughts and Improve Wellbeing*. Rockridge Press, 2022
4. Nyambichu, C., & Lumiri, J. *Lifestyle Diseases: Lifestyle Disease Management*. Independently published, 2018.

**Journals:**

1. Journal of Nutrition and Health Sciences
2. Health Promotion International
3. American Journal of Health Promotion

**E-Resources:**

1. <https://www.who.int/health-topics>
2. <https://www.nimh.nih.gov/>
3. <https://pmc.ncbi.nlm.nih.gov/>
4. <https://pmc.ncbi.nlm.nih.gov/>
5. <https://portal.ct.gov/-/media/DMHAS/SkillBuilding/Dana/Health-and-Wellness-FULL- Revised.pdf>

Course Outcomes	Programme Outcomes							Total
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	9	9	9	9	9	9	9	63
CO2	9	9	9	9	9	9	3	57
CO3	9	9	9	9	9	9	9	63
CO4	9	9	9	9	9	9	9	63
CO5	9	9	9	9	9	9	9	63
<b>Total</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>39</b>	<b>309</b>

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Low-1

Medium-3

High- 9

*XXI ACADEMIC COUNCIL*