



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade

Course structure and syllabus of
BACHELOR OF BUSINESS
ADMINISTRATION

CHOICE BASED CREDIT SYSTEM

(2019 – 20 ONWARDS)

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(ಸ್ವಾಯತ್ತ)

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ST ALOYSIUS COLLEGE

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Re-accredited by NAAC with 'A' Grade - CGPA 3.62

Recognised by UGC as "College with Potential for Excellence"

College with 'STAR STATUS' conferred by DBT, Government of India

3rd Rank in "Swacch Campus" Scheme, by MHRD, Govt of India

No: SAC 40/Syllabus 2019-20

Date: 18-07-2019

NOTIFICATION

Sub: Syllabus of **Bachelor of Business Administration** under Choice Based Credit System.

Ref: 1. Decision of the Academic Council meeting held on 02-05-2019 vide Agenda No: 9(2019-20)
2. Office Notification dated 18-07-2019

Pursuant to the above, the Syllabus of **Bachelor of Business Administration** under Choice Based Credit System which was approved by the Academic Council at its meeting held on 02-05-2019 is hereby notified for implementation with effect from the academic year **2019-20**.

PRINCIPAL

REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

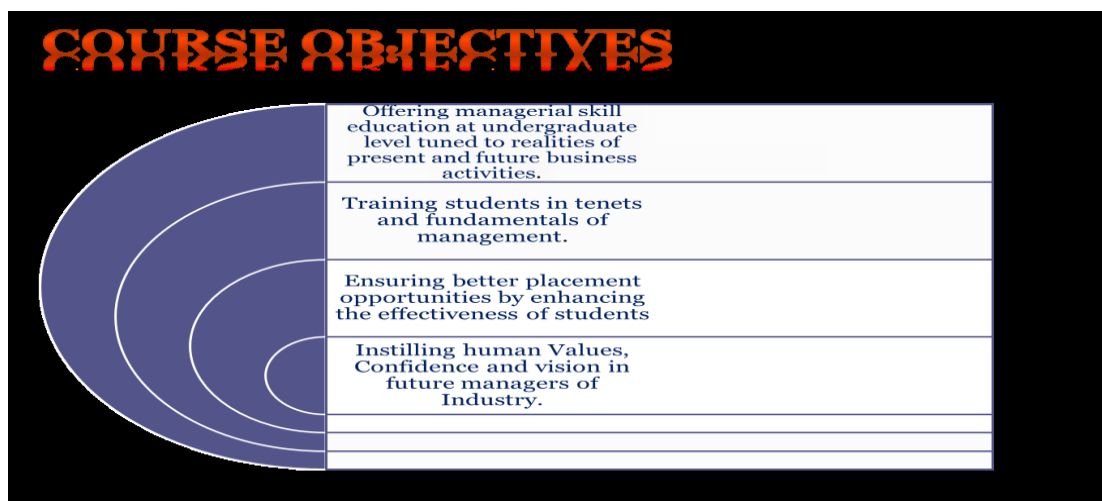
PREAMBLE

The Business Administration (BBA) Programme offers subjects which are in form of hard-core, soft-core and open electives. The highlight of the programme is the introduction of internship programme and project work as electives. Three specialisation papers in Marketing, Human Resource and Finance are introduced for the fifth and sixth semester. Foundation course, languages (both English and Second Language), extra-curricular and co-curricular activities are mandatory.

The open electives and soft-core subjects are offered at the discretion of the students at the order of priority providing academic autonomy to the students. Accordingly, in the first two semesters, a paper will be offered as a soft-core paper within each faculty as identified in the draft rules. Open-Elective - Skill enhancement paper will be offered in the third semester and Open-Elective- Inter-disciplinary paper in the fourth semester. Each open elective and soft core paper will comprise of one credit each for the first four semesters and two teaching Hours per week.

An innovative programme BBA embedded with CIMA is introduced. The department has signed a Memorandum of Agreement with ISDC. The course structure of BBA embedded with CIMA is finalized in consensus with ISDC norms. The students who opts this course can undertake the embedded CIMA papers in lieu of BBA regular papers as mentioned in the course structure.

OBJECTIVE OF THE PROGRAMME



PROGRAMME STRUCTURE OF BBA UNDER CBCS

I Semester- 2019 Batch onwards				
	Paper	Hours Per Week	Credits	Marks
Group-1	Financial Accounting-I <i>Fundamentals of Financial Accounting (CIMA)</i>	04	2	100
G 401.1 CIMA G 401.1a				
G 402.1	Principles of Economics	04	2	100
G 403.1	Business Statistics and Mathematics- I	04	2	100
G 404.1	Managerial Development and Communication	04	2	100
G 405.1	Marketing Management	04	2	100
Group-2 Elective				
G 406.1E	Insurance Management	02	1	50
G 407.1E	Computer Application in Business	02	1	50
G 408.1E	Right to Information Act	02	1	50
G 409.1E	Personality Development	02	1	50
Group-3 Foundation course	A - 1 English	04	02	100
	2 Language	04	02	100
	B - Foundation Course and Value Education	02	01	50
Group-4	Extra-Curricular /Co-Curricular	02	01	50

II Semester- 2019 Batch onwards				
	Paper	Hours Per Week	Credits	Marks
Group-1	Financial Accounting-II <i>Fundamentals of Management Accounting (CIMA)</i>	04	2	100
G 401.2 CIMA G 401.2a				
G 402.2	Managerial Economics	04	2	100
G 403.2	Business Statistics and Mathematics –II	04	2	100
G 404.2	Services Marketing	04	2	100
G 405.2	Human Resource Management	04	2	100
Group-2 Elective				
G 406.2E	Event Management	02	1	50
G 407.2E	Retail Management	02	1	50
G 408.2E	Bank Management	02	1	50
G 409.2E	Foreign Exchange Management	02	1	50
Group-3 Foundation course	A - 1 English	04	02	100
	2 Language	04	02	100
	B - Foundation Course and Value Education	02	01	50
Group-4	Extra-Curricular /Co-Curricular	02	01	50

III Semester- 2019 Batch onwards				
	Paper	Hours Per Week	Credits	Marks
Group-1	Corporate Accounting-I <i>Management Accounting (CIMA)</i>	04	2	100
G 401.3 CIMA G 401.3a				
G 402.3	Public Finance	04	2	100
G 403.3	Direct Taxes – I	04	2	100
G 404.3	Commercial Law	04	2	100
G 405.3 CIMA G 405.3a	Financial Management <i>Financial Reporting (CIMA)</i>	04	2	100
Group-2 Elective				
G 406.3E	Business Etiquettes	02	1	50
G 407.3E	Training the Trainer	02	1	50
G 408.3E	Personal Selling	02	1	50
G 409.3E	Corporate Social Responsibility	02	1	50
Group-3 Foundation course	A - 1 English	04	02	100
	2 Language	04	02	100
	B - Foundation Course and Value Education	02	01	50
Group-4	Extra-Curricular /Co-Curricular	02	01	50

IV Semester- 2019 Batch onwards				
	Paper	Hours Per Week	Credits	Marks
Group-1 G 401.4 CIMA G 401.4a	Corporate Accounting-II <i>Managing Finance in digital world (CIMA)</i>	04	2	100
G 402.4	Indian Economy	04	2	100
G 403.4	Direct Taxes- II	04	2	100
G 404.4 CIMA G 404.4a	Corporate Law <i>Advanced Financial Reporting (CIMA)</i>	04	2	100
G 405.4	Research Methodology	04	2	100
Group-2 Elective G 406.4E	Personal Investment and Tax Planning	02	1	50
G 407.4E	Fundamentals of Accounting	02	1	50
G 408.4E	Travel and Tourism Management	02	1	50
G 409.4E	New Venture Creation and Entrepreneurship	02	1	50
Group-3 Foundation course	A – 1 English 2 Language B - Foundation Course and Value Education	04 04 02	02 02 01	100 100 50
Group-4	Extra-Curricular /Co-Curricular	02	01	50

V Semester- 2019 Batch onwards				
	Paper	Hours Per Week	Credits	Marks
Group-1				
G 401.5 CIMA G 401.5a	Cost Accounting <i>Advanced Management Accounting (CIMA)</i>	05	03	150
G 402.5	Operations Management	05	03	150
G 403.5	Advanced Taxation – I	05	03	150
G 404.5/ G 404.5 (i)	Auditing/ Project Work/ Internship Programme	05	03	150
G 405.5 CIMA G 405.5a	Organisational Behaviour <i>Managing Performance (CIMA)</i>	05	03	150
G 406.5 G 407.5 G 408.5 CIMA G 409.5a	Working Capital Management (Finance Specialisation)/ Strategic Human Resource (HR Specialisation)/ Rural Marketing (Marketing Specialisation) <i>Risk Management (CIMA)</i>	05	03	150

VI Semester- 2019 Batch onwards				
	Paper	Hours Per Week	Credits	Marks
Group -1 G 401.6 CIMAG 401.6a	Cost and Management Accounting <i>Financial Strategy (CIMA)</i>	05	03	150
G 402.6	Investment Management	05	03	150
G 403.6	Advanced Taxation – II	05	03	150
G 404.6	Logistics and Supply Chain Management	05	03	150
G 405.6	Entrepreneurship Development	05	03	150
G 406.6 G 407.6 G 408.6 CIMA G 409.6a	Financial Statement Analysis (Finance Specialisation)/ Industrial Relations and Labour Welfare (HR Specialisation)/ Advertising Management (Marketing Specialisation) <i>Strategic Management (CIMA)</i>	05	03	150
			Total 104 Credits	

INTERNALS AND END-SEMESTER EXAMINATION EVALUATION FOR HARD CORE SUBJECTS

The papers comprising of 150 marks (03) credits will write the end semester exam for 100 marks each and internal assessment for 50 marks each. The total will be apportioned to 150 marks [escalated to 120 marks for End-Semester + escalated to 30 marks (including 05 marks Assignment+ 05 Marks for Class Performance) for Internal Exam] respectively.

Two internal Exams per course per semester and two assignments per course per semester are mandatory. The duration of the end semester examination is for 3 Hours.

The papers comprising of 100 marks (02 credits) will write the end semester exam of 100 marks each and internal exams for 50 marks each. The total will be apportioned to 100 marks [80 Marks for End Semester + 20 Marks (including 05 marks Assignment+ 05 Marks for Class Performance) for Internal Exam] respectively. Two Internal Exams per course per semester and two assignments per course are mandatory. The duration of the end semester examination is for 3 Hours.

End Semester Marks	End Semester Apportioned Marks	Internal Assessment Marks	Apportioned Internal marks	Assignment	Class Performance	Total Internal Marks	Total Marks	Credits
100	80	50*2=100	10	05	05	20	100	02
100	120	50*2=100	20	05	05	30	150	03
Extra-Curricular and Co-Curricular: 50 Marks (01 Credit)								

FOR SOFT-CORE SUBJECTS AND OPEN-ELECTIVES

The duration of the end semester examination is for 2 Hours. The question paper is for 50 marks which will be converted to 40 through the software system.

End Semester Marks	End Semester Apportioned Marks	Internal Assessment Marks	Apportioned Internal marks	Assignment	Class Performance	Total Internal Marks	Total Marks	Credits
50	40	25*2=50	05	02	03	10	50	01

FOR PROJECT EVALUATION

Synopsis Submission	10
Work Submission	20
Viva-Voce	20 (Internal assessment)
Report Writing	50

FOR INTERNSHIP EVALUATION

Industry Interaction	20
Viva-Voce	20 (Internal assessment)
Work submission	10
Report Writing	50

I SEMESTER HARD CORE

I SEMESTER- HARD - CORE

FINANCIAL ACCOUNTING – I

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To provide knowledge and understanding of the basic framework of financial statements and their preparation and reporting requirements.

MODULE 1 - INTRODUCTION AND CONCEPTUAL BASIS OF ACCOUNTING

Meaning of Accounting; Objectives of Financial Accounting and Reporting – Users of Financial Accounting Information - Limitations of Accounting – Qualitative characteristics of financial statements: Understandability, Relevance, Reliability and Comparability - Basic Financial Statements (Balance sheet, Profit or loss statement, cash flow statement) Understanding the Concepts of Equity, Assets, Liabilities, Income, Expense and Revenue vs. Capital – Accounting Concepts & Conventions, GAAP: Assumption of Going Concern – Concepts of Accrual, Materiality, Double Entry – Substance over Form - Basic Accounting Equation and representation in Balance Sheet.

Learning Outcome: To explain the underlying assumptions, policies and accounting estimates. (08 Hours)

MODULE 2 - FRAMEWORK OF ACCOUNTING

Accounting Cycle – Classification of Accounts (based on Accounting Equation Method) - Process of Journalising – Posting to Ledgers - Preparation of Trial Balance - Preparation of Subsidiary Books: Purchases, Sales, Purchases Returns, Sales Returns, Three Column Cash Books and Journal Proper

Learning Outcome: To apply the principles of double – entry book keeping. (10 Hours)

MODULE 3 – TRIAL BALANCE, ERRORS AND THEIR RECTIFICATION

Errors located before the preparation of trial balance. II. Errors located after the preparation of trial balance and before the preparation of final accounts. III. Errors located after preparing final accounts.

Learning Outcome: To prepare accounting entries for the correction of errors. (14 Hours)

MODULE 4 - FINAL ACCOUNTS OF A SOLE PROPRIETOR

Preparation of Trading Account, Profit & Loss Account, and Balance Sheet of Sole Proprietary concerns - Adjustments relating to Closing Stock; Outstanding Expenses; Prepaid Expenses; Accrued Income; Income received in advance, provision for discount on debtors, provision for discount on creditors; goods distributed as free samples, goods taken by the owner for personal use, Abnormal loss of stock by fire, theft and accident (insured goods and uninsured goods), Manager's Commission.

Learning Outcome: To prepare trading account, profit and loss account. (16 Hours)

SKILL DEVELOPMENT

1. Study of published financial statements of firms (developing skills to interpret the financial statements & assess performance).
2. Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same.
3. Generate different types of financial and cost related reports using excel and tally.
4. Find out the accounting system adopted by a sole proprietor.
5. Differentiate between Double Entry and Single Entry systems of Book-keeping.
6. Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.

BOOKS FOR STUDY AND REFERENCE

1. Anil Kumar V S, Mariappa and V Rajesh Kumar (2016) *Fundamentals of Advanced Accounting*, Kolkata: Himalaya Publishing House.
2. Goyal V K and Goyal Ruchi (2012) *Financial Accounting*, New Delhi: PHI learning Private Limited.
3. Gupta R.L and Gupta V K (2013) *Book keeping and Accounts*, New Delhi: Sulthan Chand and Sons.
4. Jain S P and Narang (2017) *Basic Financial Accounting*, Ludhiana: Kalyani Publishers.
- 5.. Maheshwari V.S.N and Maheshwari S.K (2015) *Financial Accounting*, Bangalore: Vikas Publishing House.
6. Maheshwari S. N and Maheshwari S. K (2014) *Introduction to Accountancy*, New Delhi: Vikas Publishing House Private Limited.
7. Sofat Rajani and Hiro Preethi (2012) *Basic Accounting*, New Delhi: PHI learning Private Limited.
8. Shukla M.C and Grewal T S (2015) *Introduction to Accounting & Advanced Accounting*, New Delhi: S Chand & Company Limited.
9. Tulsian P.C (2013) *Financial Accounting*, New Delhi: Pearson Education Private Ltd.
10. Tulsian P.C, and CA Bharath Tulsian, (2012) *Fundamentals of Accounting* (Kindle Edition), New Delhi: MC Graw Hill Education Private limited.

FUNDAMENTALS OF FINANCIAL ACCOUNTING (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: The objective is to obtain a practical understanding of financial accounting and the process behind the preparation of financial statements.

MODULE 1 - ACCOUNTING PRINCIPLES, CONCEPTS AND REGULATIONS

The principles and concepts of financial accounting - need for accounting records; Identify the needs of different user groups; Distinguish between the financial and management accounts; capital and revenue, cash and profit, income and expenditure, assets and liabilities; the underlying assumptions, policies; the accounting equation.

Learning Outcomes:

- ☐ To explain the need for accounting records.
- ☐ To identify the needs of different user groups. (06 Hours)

MODULE 2 - RECORDING ACCOUNTING TRANSACTIONS

Accounting records; Prepare the books of prime entry; Applications the principles of double-entry Bookkeeping; nominal ledger accounts; the trial balance; the nature of accounting errors, prepare accounting entries for the correction of errors; Prepare accounting entries for noncurrent assets; Prepare a non-current asset register.

Learning Outcomes:

- ☐ To prepare the books of prime entry.
- ☐ To apply the principles of double- entry bookkeeping. (10 Hours)

MODULE 3 - ACCOUNTING RECONCILIATIONS

Bank reconciliation statements; Prepare petty cash statements under an imprest system; Prepare sales and purchase ledger control account reconciliations.

Learning Outcomes:

- ☐ To prepare Bank reconciliation statements.
- ☐ To prepare petty cash statements under an imprest system. (06 Hours)

MODULE 4 - PREPARATION OF ACCOUNTING ENTRIES FOR SPECIFIC TRANSACTIONS

Calculate sales of tax; Prepare accounting entries for sales tax; Prepare accounting entries for payroll; Prepare accounting entries for the issue of shares.

Learning Outcomes:

- ☐ To calculate sales tax.
- ☐ To prepare accounting entries for payroll. (06 Hours)

MODULE 5 - PREPARATION OF ACCOUNTS FOR SINGLE ENTITIES

A. Prepare accounting adjustments.

Prepare accounting entries for accruals and prepayments; Prepare accounting entries for irrecoverable debts and allowances for receivables; Prepare accounting entries for inventories.

B. Prepare manufacturing accounts.

Prepare basic manufacturing accounts

Learning Outcomes:

- ☐ To prepare ledger accounts for accruals & prepayments, irrecoverable debts.
- ☐ To prepare basic manufacturing accounts. (10 Hours)

MODULE 6 - FINANCIAL STATEMENTS FOR A SINGLE ENTITY

Prepare financial statements from a trial balance; Prepare financial statements from incomplete records; Prepare a statement of cash flows.

Learning Outcomes:

- ☐ To prepare financial statements from a trial balance.
- ☐ To prepare financial statements from incomplete records. (10 Hours)

MODULE 7 - ANALYSES OF FINANCIAL STATEMENTS

Identify information provided by accounting ratios the information provided by the calculation of accounting ratios reasons for the changes in accounting ratios.

Calculation of profitability ratios, liquidity ratios, risk ratios.

Learning Outcome:

- ☐ To calculate accounting ratios (08 Hours)

SKILL DEVELOPMENT

1. Case studies.

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material

PRINCIPLES OF ECONOMICS

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

Course Objectives:-

- To help students to acquire knowledge of some of the basic Concepts ,principles and theories of Micro Economics
- To understand the consumer behaviour in different market situations.
- To provide the foundation for the study of other branches of Economics.

MODULE-1: NATURE AND SCOPE OF ECONOMIC THEORY: (10 Hours)

Economics –Meaning and Definitions – Wealth, Welfare, Scarcity and Growth Oriented Definition. Nature of Economics –Arts and Science, Positive or Normative, Micro and Macro, Static and Dynamic, Deductive and Inductive Method, Nature of Laws of Economics, Basic Problems of an Economy- -Wants –Meaning –Features-Types.

Learning Outcome: To know the origin of Economics

MODULE -2: THEORY OF CONSUMER BEHAVIOR : (10 Hours)

Utility –Meaning, Creation of Utility, Cardinal and Ordinal Approaches, Law of Diminishing Marginal Utility- Explanation –Importance-Exceptions and Limitations to the Law – Indifference Curve Analysis –Meaning –Map-Properties –Budget Line –Consumer Equilibrium –Necessary and Sufficient conditions ,Revealed Preference Theory-Consumer Surplus .

Learning Outcome: To learn the consumer behaviour

MODULE -3: DEMAND ANALYSIS AND DEMAND FORECASTING (14 Hours)

Demand –Demand Determinants –Law of Demand –Forces Behind Demand Curve – Exceptions to the Law of Demand –Changes in Demand and Quantity Demanded –Elasticity of Demand –Meaning –Kinds of Elasticity of Demand -Price Elasticity of Demand–meaning- Degrees of Price Elasticity of Demand-Measurement of Price Elasticity of Demand-Income Elasticity of Demand –Meaning and types, Cross Elasticity of Demand –Meaning,- Promotional Elasticity of Demand –Meaning. Demand Forecasting –Meaning and

Significance-Methods of Demand Forecasting –Steps Involved in Demand Forecasting - Criteria of a Good Forecasting Method.

Learning outcome: To know about demand forecasting

MODULE -4: THEORY OF PRODUCTION AND SUPPLY ANALYSIS: (14 Hours)

Concept of Production – Production Possibility Curve, Shift in the Production Possibility Curve- Factors of Production- Meaning and Features of Land-, Labour, Capital and Organization. Production Function-Law of Variable Proportion –Isoquant Curve-Meaning – Properties –Marginal Rate of Technical Substitution –Meaning- Economies of Scale –Internal Economies- Meaning and Types, External Economies –Meaning and Types-Diseconomies of scale of Production. Supply Analysis-Meaning –Determinants of Supply –Law of Supply- Elasticity of Supply –Measurement of elasticity of Supply.

Learning outcomes: To learn about production process.

Skill Development

1. Visit a village or a town and find out whether price mechanism work in that locality. Prepare a report.
2. Illustrate the law of diminishing marginal utility with an example of your choice.
3. Work out a problem on consumer surplus.
4. Prepare some examples for different types of elasticity of demand.
5. Outline the steps or methods to forecast demand for a mass consumption good.

Books for study and Reference:

1. Ahuja H.L, (2014)*Advanced Economic Theory*, 20th Edition ,New Delhi .S Chand and company Ltd
2. Dewett .K.K (2015) *Modern Economic Theory* 23rd Edition, New Delhi, Shyamlal Charitable Trust.
3. Mithani.M, (2016) *Managerial Economics: Theory and Applications*, New Delhi .Himalaya publishing House.
4. Jhingan .M.L, (2016) *Advanced Economic Theory*, 14th Edition ,New Delhi .Vrinda Publication Ltd .
5. Koutsoyiannis (2016), *Modern Micro Economics*, 2nd Edition New Delhi. Mac Millan Press Limited.

BUSINESS STATISTICS AND MATHEMATICS-I

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To acquaint students with some basic concepts in statistics and mathematics and gain knowledge about various statistical tools used by the managers and to familiarize their application in business.

MODULE 1- ORGANIZATION OF DATA - DATA TRANSFORMATION

Meaning - types of classification- uses of classification. Meaning of tabulation- Parts of a statistical table and applications. Diagrammatic presentation of the data: Simple bar diagram, Component bar diagram, Percentage bar diagram and multiple bar diagram. Graphical presentation of the data: Histogram and Ogives only.

Learning Outcome: To develop statistical thinking and enable students to use techniques of organizing data in tabular and graphical form in order to enhance data analysis and interpretation. **(10 Hours)**

MODULE 2- MEASURES OF CENTRAL TENDENCY, DISPERSION, PROBABILITY AND NORMAL DISTRIBUTION

Averages: Arithmetic mean, Median, Mode, Geometric mean, Harmonic mean (for both ungrouped and grouped data). Weighted averages, combined arithmetic mean. Merits, demerits and uses.

Dispersion: Range, Quartile deviation, Mean deviation from Arithmetic mean, Median and Mode, Standard deviation and their respective relative measures, merits and demerits, properties of standard deviation.

Probability and Normal Distribution: Random experiments, Sample space, Events, Equally likely, Mutually exclusive and exhaustive events, Meaning of probability, Addition Theorem of probability (without proof) with application only for independent events, Normal distribution, Standard normal distribution and its applications

Learning Outcome: To understand the role of measures of central tendency and dispersion in summarization, description, interpretation of data and the amount of uncertainty that is involved before making important decisions. **(14 Hours)**

MODULE 3- DERIVATIVES (ONLY ALGEBRAIC FUNCTIONS)

Definition, standard results (without proof)- Addition rule, Product rule, Quotient rule, second order differentiation, concept of Maxima and Minima, problems, Applications- problems based on cost, revenue, profit, average cost and marginal cost function.

Learning Outcome: To determine the rate of change of quantities, to find largest and smallest values of a function and to compute approximate value of certain quantities. **(12 Hours)**

MODULE 4- COMMERCIAL ARITHMETIC

Meaning and applications of simple interest & compound interest (present value, future value), nominal & effective rate of interest, Problems on compound interest for fraction of year and when rate of interest changes year by year. Meaning and applications of appreciation, depreciation and sinking fund.

Learning Outcome: To understand the types and methods of interest account and their basic applications in practice, solve problems in the areas of business calculus, simple and compound interest account. **(12 Hours)**

SKILL DEVELOPMENT

1. Collection of data required for any specific survey decided in the classroom.
2. Preparation of questionnaire for any specific problem and analysing the data.
3. Rate of change and calculation through application of derivatives.
4. Opening a savings account and recurring deposit account.
5. Preparation of bank statement using simple interest and compound interest

BOOKS FOR STUDY AND REFERENCE

1. Agarwal D.R. (2005) *Business Mathematics*, First Edition, New Delhi: Vrindha Publications Private Limited.
2. Dorai Raj (1991) *Quantitative Techniques in Business Mathematics*, Second Edition, Agra: Sahitya Bhavan.
3. Gupta S.C. and Kapoor V.K. (2013) *Fundamentals of Mathematical Statistics*, Eleventh Edition, New Delhi: Sultan Chand & Sons.
4. Gupta S.C. (2016) *Fundamentals of Statistics*, Seventh Edition, Mumbai: Himalaya publishing house.
5. Gupta S.P. (2011) *Statistical Methods*, Twelfth Edition, New Delhi: Sultan Chand and Sons.
6. Levin R.I. and Rubin D.S. (2001) *Statistics for Management*, Seventh Edition, New Delhi: Prentice Hall of India Private Limited.
7. Mohan Raj (2013) *Business Mathematics*, Second Edition, Udupi: Benaka Books.
8. Sharma J.K. (2006) *Business Statistics*, Second Edition, New Delhi: Pearson Education.

MANAGERIAL DEVELOPMENT AND COMMUNICATION

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To provide fundamental knowledge and exposure to the concepts, theories and practices in the field of management and improve their ability to work with others.

MODULE 1- MANAGEMENT PRINCIPLES - I

Management- Concept, Nature, Process and Significance- Overview of functional areas of management- Approaches of Management Theory – Work of Fredrick.W. Taylor- Work of Henry Fayol- Work of Peter F Drucker.

Learning Outcome: To understand the concepts of management and detailing the planning and organising function of management. (12 Hours)

MODULE 2- MANAGEMENT PRINCIPLES - II

Planning- Planning process- Types of Planning-Management by Objectives- Organizing- Types of organization- Line, Staff, Line & Staff, Functional, Committee, Project and Matrix - Centralization and decentralization.

Learning Outcome: To understand the planning and organising function of management.

(12 Hours)

MODULE 3- MANAGEMENT PRINCIPLES-III

Staffing & Directing – Meaning and Steps of Direction-Leadership Styles and Traits- Concept of Control- Control process- - Control techniques –Coordination.

Learning Outcome: To understand the staffing, directing and controlling function of management.

(12 Hours)

MODULE 4: BUSINESS LETTERS AND REPORTS

Communication- Meaning- Objectives-Barriers- Types- Need and Function of business letter- Language and Layout of business letter.

Meaning of report- Principles governing preparation of a report- Qualities of a good report- Functions of a report- Types of report- Minutes vs. Report- Drafting a resolution and minutes of a company meeting- Modern electronic communication device- Modern telephones- Electronic boards- Audio- Visual means of communication- Email- Voice mail- Internet- Tele conferencing- Video conferencing

Learning Outcome: to learn to draft reports and minutes in the prescribed format.(12Hours).

SKILL DEVELOPMENT

1. Role play activity in Telephone etiquette practices.
2. Drawing an illustration of Table setting.
3. Group presentation of management practices at MNCs.
4. Visit to local industry.
5. Interviewing a manager.
6. Drafting business letters
7. Drafting reports and minutes of the meeting.

BOOKS FOR STUDY AND REFERENCE

1. Whitten David A & Cameron Kim S, (2017) *Developing Management Skills*, New Delhi, Pearson Education.
2. Robbins Stephen & Coulter Mary, (2017) *Management 14Edition*, Chennai, Pearson Education.
3. Koontz H & W, (2016) *Essentials of Management*, New York, McGraw Hill.
4. Kumar Suresh E, Shreehari P, Savithri J, (2010), *Communication Skills and Soft Skills: An Integrated Approach*, Chennai, Pearson Education.
5. Raman Meenakshi & Singh Prakash, (2012) *Business Communication*, New Delhi, Oxford Publication.
6. Rai S M, Rai Urmilla, (2016) *Business Communication*, New Delhi, Himalaya Publication
7. Senguin J, (2012) *Business Communication: The real world and your career*, New Delhi, Allied Publisher.

MARKETING MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To appraise the students about various marketing concepts and techniques for practical application of the same in the modern competitive world.

MODULE 1- INTRODUCTION TO MARKETING

Meaning, nature, importance, scope and functions of marketing, Marketing concepts - Production, selling, marketing, societal concepts; core concepts of marketing-demand, product, utility, Marketing Mix, Marketing Organization-process-factors –types-qualities.

Market Segmentation Introduction, meaning and definitions of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, Targeting and market positioning

Learning Outcome: To understand the conceptual aspects of marketing. (14 Hours)

MODULE 2 - ELEMENTS OF MARKETING

Concept of Product-product mix-concept and dimensions, factors, strategies, objectives of product line, New product development-process-reasons for developing a new product, Product life cycle-stages of PLC, marketing strategies for various stages. BCG model and general electric business approach, Branding-packaging- labeling,

Pricing –different names of price, pricing, objectives, factors affecting pricing decisions, importance of pricing, pricing strategies distribution –physical distribution-channels of distribution, warehousing-inventory control.

Learning Outcome: To understand the process of new product development and stages in product life cycle and pricing methods. (12 Hours)

MODULE 3 - CONSUMER BEHAVIOUR

Consumer buying behavior: Introduction, Characteristics, Types of Buying Decision Behavior: Consumer Buying Decision Process, factors effecting consumer behavior, Buyer Decision Process for New Products, Buying Motives, Buyer Behavior Models-economic model, learning model, psychoanalytic model, sociological model.

Learning Outcome: To examine the behavior of the consumer while making purchase decisions. (12 Hours)

MODULE 4- EMERGING ISSUES IN MARKETING

Conceptual meaning, Digital Marketing: Online marketing, Blogs, Mobile Marketing, Social Media Marketing, Green Marketing, social networking marketing

Learning Outcome: To comprehend the significance of international marketing concepts.

(10 Hours)

SKILL DEVELOPMENT

1. Listing of criteria of market segmentation from a local company.
2. Finding out the pricing policies adopted by any of the supermarkets in the city.
3. Products launch activities in the class.
4. Listing out the complete process of one online purchase that the students have done.

BOOKS FOR STUDY AND REFERENCE

1. Chandrashekar K S (2010) *Marketing Management-text and cases*, New Delhi: Tata McGraw Hill Education Private Limited.
2. Dawar RS (2000) *Modern marketing Management*, New Delhi: Universal Book Stall.
3. Govindarajan .M (2007) *Marketing Management-concepts and cases*, New Delhi: Prentice Hall of India.
4. Kotler Philip (2009) *Marketing Management*; New Delhi: Prentice Hall of India Pvt. Ltd.
5. Kumar Arun and Meenakshi N (2006) *Marketing Management II*, New Delhi, Vikas Publishing House Private Ltd.
6. Pillai S N and Bagavathi S (2006) *Modern marketing principles and practices*, New Delhi: S Chand & Company Limited.
7. Rudani R.B (2006) *Basics of marketing management*; New Delhi: S Chand & Co Ltd.
8. Sherlekar S A (2006) *Marketing Management*, New Delhi: Himalaya Publishing House.
9. Saxena Rajat (2009) *Marketing Management*, New Delhi: Tata Mc Graw Hill Education Private Limited.
10. Srinivasan R (2010) *International marketing III*, New Delhi: PHI Learning Private Limited.

I SEMESTER - SOFT - CORE

INSURANCE MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: This paper demonstrates knowledge of insurance contracts and provisions governing insurance contracts.

MODULE 1 – INTRODUCTION TO INSURANCE

Definition- Cost and Benefits- Principles- Historical framework- Privatization of Insurance Business- Insurance in global perspective- Insurance and Indian economy- Need for Information Technology in Insurance. Underwriting. Important provisions of IRDA – Re-Insurance.

Learning Outcome: To understand the principles and concepts of insurance. (08 Hours)

MODULE 2 – LIFE INSURANCE

Introduction to Life Insurance – Players in life insurance industry - Concept of Life Insurance- Features- Nature- Benefits - Life insurance products- Demand and Outlook- Basic components of life insurance contract- Procedure of issue of life insurance policy- Contractual provisions of life insurance – Underwriting - Nomination and Assignment- Lapse and Revival- Claim procedure- Riders in life insurance- Reinsurance.

Learning Outcome: To understand the concept, principles, products and provisions of life insurance contract. (08 Hours)

MODULE 3 – GENERAL INSURANCE

Introduction to General Insurance - Players in General insurance industry- Concept, Historical framework- Industry structure- - organization and working- performance statistics- Types of General Insurance- Property insurance- marine insurance- automobile insurance- health insurance- (Underwriting- issue and claims settlement also to be discussed).

Learning Outcome: To understand the concept, principles, products and provisions of General insurance contract. (08 Hours)

SKILL DEVELOPMENT

1. Construction of mortality table.
2. Study of IRDA guidelines for licensing insurance agents.
3. Make a need analysis worksheet for promoting insurance.

BOOKS FOR STUDY AND REFERENCE

1. Gupta P.K (2015) *Insurance and risk management*, Mumbai.: Himalaya Publishing House. ISBN: 978-93-5051-667-6.
2. Mishra M.N and Mishra S.B (2012) *Insurance Principles and Practice*, 19th Revised edition, New Delhi: S. Chand and Company Limited. ISBN-81-219-1021-8.
3. Sahoo S.C and Das S.S (2011) *Insurance management- Text and cases*, Mumbai: Himalaya Publishing House. ISBN- 978-81-8488-583-5.

COMPUTER APPLICATION IN BUSINESS

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To familiarize with front-end concept for developing various IT Applications Project.

MODULE 1- INTRODUCTION

E-commerce - Meaning, history of e-commerce. Advantages and Disadvantages of e-commerce. E-commerce business models- Business to Business (B2B), Business to Consumer (B2C), consumer to consumer (C2C), and consumer to business (C2B) model. Brokerage model and Aggregator Model. MS Word- formatting – Tools and keyboard shortcuts- Mail merge.

Learning Outcome: To examine the basics of e-commerce models. (06 Hours)

MODULE 2- MS EXCEL

A) Spreadsheets 1. Creating and using templates 2. Creating and Linking Multiple Spreadsheets. 3. Adding charts, graphs on a Workbook. 4. Create Formulas that use references to cells in different worksheets. 5. Creating and using named ranges.

B) Functions: 1. Database Functions VLOOKUP, HLOOKUP, 2. Conditional Logic functions IF, COUNTIF, SUMIF

C) Data Analysis 1. Using Scenarios, creating and managing a scenario. 2. Using Goal Seek. 3. Using Solver 4. Pivot Tables – Building Pivot Tables, Pivot Table regions. Rearranging Pivot Table.

Learning Outcome: To study the concepts of Microsoft Excel. (10 Hours)

MODULE 3-SECURITY AND MICROSOFT ACCESS

PART 1

E-commerce Security: Information System Security-Cybercrime, hacking- sniffing, spoofing, social engineering- Cryptography-Encryption: Meaning, Symmetric Key Encryption, DES (Data Encryption Standard, PKI (Public Key infrastructure) Signatures. Digital signatures. - SSL.

Payment Systems: Digital Cash, Digital credit accounts- Online credit card transaction in SET protocol.

PART 2

Introduction to MIS 2- BPS Introduction and Understanding the concept. - ERP and its advantages.

Microsoft access: data, database, Create Database and tables using wizard. Set relationships between tables. Insert data into tables. Create form using wizard. Create grouped report. Create summary report. Set password to Database for security. (08 Hours)

BOOKS AND REFERENCE

1. P T Joseph SJ (2015) *E-Commerce: An Indian Perspective*, PHI Learning Private Limited
2. Ken Bluttman (2016) *Microsoft Excel Formulas & Functions for Dummies*, 4ed, Wiley India Private Ltd
3. Ken Cook and Laurie A. Ulrich (2016) *Access 2016 For Dummies*, Wiley India Private Ltd,

RIGHT TO INFORMATION ACT

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To familiarize the Right to Information Act that infuses transparency and accountability in governance, preventing abuse of power.

MODULE 1- INTRODUCTION TO RTI

Meaning- definitions- history- objectives- significance in democracy- constitutional basis- supreme court on right to information- rights available under RTI Act- Disclosure vs. Non-Disclosure of Information under RTI Act.

Learning Outcome: To understand the importance of information under the Right to Information Act. (8 Hours)

MODULE 2- CENTRAL & STATE INFORMATION COMMISSION

Constitutions, eligibility criteria and process of appointment, term of officer, condition of service, removal of informational commissioner, power and functions, appeal and penalties. Challenges faced in implementing RTI Act.

Learning Outcome: To understand the powers and duties of informational commissioner. (8 Hours)

MODULE 3- PUBLIC AUTHORITY AND RIGHT TO INFORMATION ACT

Public authority, right to information, obligation of public authorities (sec 3-11), breach of duty to disclose by public authority.

Learning Outcome: To understand the working of a public authority. (8 Hours)

SKILL DEVELOPMENT

1. How to file a RTI?
2. Filing appeals
3. Evaluation of information commission's decision

BOOKS FOR STUDY AND REFERENCE

1. Jyoti Rattan (2016), *“Bharat's Right to Information Act, 2005”*, New Delhi, Bharat Law House Private Limited.
2. Das P. K (2016), *“Handbook on the Right to Information Act”*, Universal Law Publishing - An Imprint of LexisNexis.
3. Gandhi Shailesh and Kachare Pralhad (2016), *“RTI ACT - Authentic Interpretation of the Statute”*, Vakils Feiffer and Simons Private Limited.
4. Kumar Niraj (2014), *“Treatise on Right to Information Act, 2005”*, New Delhi: Bharat Law House.
5. Gupta U.N. (2009), *“The Right to Information Act, 2005”*, Atlantic Publishers & Distributors Private Limited.
6. Verma R.K and Verma Anuradha (2010), *“Right to Information Law & Practice”*, Taxman Publications Private Limited.
7. Verma R.K and Verma Anuradha (2011), *“PIO's Guide to RTI”*, Taxmann Publications Private Limited.

PERSONALITY DEVELOPMENT

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: The programme aims at grooming the participants through sensitizing them about proper behaviour, socially and professionally, in formal and informal circumstances.

MODULE 1- MEANING AND NATURE OF PERSONALITY

Personality: Introduction: Meaning and definitions of personality; dimensions of personality, types of personality – underdeveloped personality-anti-social personality-disaster oriented personality –development oriented personality, analysis of personality. Relevant case studies to be discussed.

Learning Outcome: To understand the conceptual aspects of personality. (8 Hours)

MODULE 2- SELF DISCOVERY AND DEVELOPING POSITIVE ATTITUDES

Self-Discovery: Introduction-Importance of knowing yourself-process of knowing yourself-SWOT analysis-process of SWOT analysis. Developing positive Attitude: Introduction – Meaning –Features/characteristics of attitudes -ways of changing attitude in a person-attitude in a workplace-The power of positive attitude –Developing positive attitude -Staying positive -Examples of Positive attitude -Positive attitude and its results-negative attitude –overcoming negative attitude -Negative attitude and its results. Relevant case studies to be discussed.

Learning Outcome: To know yourself and to develop positive attitude. (8 Hours)

MODULE 3 - STRESS MANAGEMENT AND ANGER MANAGEMENT

Introduction- Meaning –effects of stress-kinds of stress-sources of stress-sources of stress-signs of stress-stress management tips -teenage stress- Causes and symptoms of teenage stress. Anger management: meaning, controlling anger –tips –treatments and methods of controlling anger. Relevant case studies to be discussed.

Learning Outcome: To manage stress and anger. (8 Hours)

SKILL DEVELOPMENT

Group Discussion Topics

- Is the education system in India sufficient and strong enough to generate future leaders of India?
- Smart phones - boom or a curse
- Is demonetization affecting common people more than black money holders?
- Should the rich and wealthy in India be taxed more?
- Tobacco smoking is already a major health problem in India. Tobacco must be banned. Yes or No.
- Digital payments are secure and India is ready to go cashless.
- Women empowerment is the solution to violence against Indian women. Yes or No.

BOOKS FOR STUDY AND REFERENCE

1. Arora, Abhishek (2016) “*Communication skills and personality development*” New Delhi: Kalyani Publishers.
2. Alex K (2010) “*Soft Skills*” New Delhi: S Chand & Company Limited.
3. Rao, M.S (2016),” *Soft skills -Enhancing employability* “New Delhi: I.K International Publishing House Private Limited.
4. <https://www.medicalnewstoday.com>

II SEMESTER - HARD - CORE

FINANCIAL ACCOUNTING – II

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To equip students with a foundation for accounting concepts like non- trading concern, royalty accounts, consignment account, hire purchase, branch and department accounts and joint venture accounts.

MODULE 1- FINAL ACCOUNTS OF NON- TRADING CONCERN

Basic concepts of non-trading concern- Final Accounts of Non-trading concerns- Treatment of Revenue & Capital items- Receipts & Payments Accounts. Income & Expenditure Account and Balance Sheet from Receipts & Payment Account etc. (other preparations excluded).

Learning Outcome: To analyze final accounts of non- trading concern. (12 Hours)

MODULE 2- CONSIGNMENT ACCOUNTS

Meaning of consignment account, distinction between consignment and sale, accounting for consignment transactions and events in the books of the consignor, valuation of stock, goods invoiced above cost, abnormal loss, normal loss, commission, return of goods from the consignee.

Learning Outcome: To differentiate between consignment and sales. (12 Hours)

MODULE 3- BRANCH ACCOUNTS

Introduction – Journal entries of branch accounts- Preparation of Branch Accounts in Head Office Books –Branch Account in Head Office Books – Memorandum Trading and Profit and Loss Account in Head Office books - Incorporation of Trial Balance of branch in Head Office Books.

Learning Outcome: To prepare branch accounts. (12 Hours)

MODULE 4 - JOINT VENTURE ACCOUNTS

Meaning of joint venture - features and journal entries of joint venture account - distinction of joint venture account with partnership - methods of maintaining joint venture accounts.

Learning Outcome: To study the methods of maintaining joint venture accounts. (12 Hours)

SKILL DEVELOPMENT

1. Analyze the balance sheets of five different non-trading concerns.
2. Differentiate between the balance sheets of Trading and non-trading concerns.

BOOKS FOR STUDY AND REFERENCE

1. Goyal V.K. (2009) *Financial Accounting*, Excel Books.
2. Grewal, Shukla and S. Chand (2016) *Advanced Accounts*, Delhi: Sultan Chand Publications.
3. Gupta, R.L. (2013) *Principles and Practice of Accountancy*, New Delhi: Sultan Chand and Son's Publications.
4. Jain and Narang (2015) *Advanced Accountancy*, New Delhi: Kalyani Publishers.
5. Maheshwari S.N. and Maheshwari, S.K. (2009) *Advanced Accountancy*, Vikas Publishing House.
6. Mohammed Hanif and Amitabha Mukherjee, (2013) *Financial Accounting*, Tata McGraw-Hill Education publication.
7. Mukhopadhyay. D. *Financial Accounting*, Asian Books.
8. Pillai R.S.N, Bagavathi, S. Uma (2013) *Fundamentals of Advanced Accounting* (Financial Accounting) Volume I, New Delhi: S. Chand & Company Limited.
9. Raman B.S (2010) *Accounting I*, Mangalore: United Publishers.
10. Raman B.S. (2010) *Accounting II*, Mangalore: United Publishers.

FUNDAMENTALS OF MANAGEMENT ACCOUNTING (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVES OF THE PAPER: This subject deals with the fundamental knowledge and techniques that underpin management accounting. It identifies the position of the management accountant within organisations and the role of CIMA. The subject portrays the role of management accounting in the contexts of commercial and public sector bodies and its wider role in society.

MODULE 1 - THE CONTEXT OF MANAGEMENT ACCOUNTING

a) Purpose of management accounting and the role of the Management Accountant-need for management accounting-characteristics of financial information for operational, managerial and strategic levels within organisations- role of the management accountant-relationships between the management accountant and the organization's managers-

b) Role of CIMA as a professional body for Management Accountants-role of CIMA in developing the practice of management accounting

Learning Outcomes:

- ☐ To explain the need for management accounting.
 - ☐ To know the characteristics of financial information for operational, managerial and strategic levels within organizations.
 - ☐ To explain the relationships between the management accountant and the organization's managers.
- (08 Hours)

MODULE 2 - COSTING I

Cost identification and classification-classification of costs in relation to output classification of costs in relation to activity level appropriate costs having identified cost behaviour-classification of costs in relation to decisions Learning Outcomes:

- ☐ To explain the classification of costs in relation to output.
 - ☐ To explain the classification of costs in relation to activity level.
- (04 Hours)

MODULE 3 - COSTING II

Application of absorption costing and marginal costing-overhead cost statements-full cost of products, services and activities-marginal cost of products, services and Activities-Reconcile the differences between profits calculated using absorption costing and those calculated using marginal Costing-Apply cost information in pricing decisions

Learning Outcomes:

- ☐ To prepare overhead cost statements.
- ☐ To calculate the full cost of products, services and activities.
- ☐ To reconcile the differences between profits calculated using absorption costing and those calculated using marginal costing.
- ☐ To apply cost information in pricing decisions. (08 Hours)

MODULE 4 - PLANNING AND CONTROL - I

a) Preparation of budgets for planning and control-need for the preparation of forecasts and Plan-Preparation of functional budget- budget statements-impact of budgeted cash surpluses and shortfalls on business operations-preparation of flexible budget-Calculate budget variances

b) Application of variance analysis to reconcile budgeted and actual profits in a marginal Format-Principles of standard costing-Calculation of variances for materials, labour, variable overheads, sales prices and sales volumes-Preparation of a statement that reconciles budgeted profit with actual profit calculated using marginal costing- reasons for variances and the inter-relationships between variances

Learning Outcomes:

- ☐ To explain why organisations prepare forecasts and plans.
- ☐ To prepare functional budgets.
- ☐ To identify the impact of budgeted cash surpluses and shortfalls on business operations. (08 Hours)

MODULE 5 - PLANNING AND CONTROL - II

a) Calculation of appropriate financial and non-financial performance measures-need for appropriate performance measures-Calculation appropriate financial and nonfinancial performance measures in a variety of contexts

b) Preparation of accounts and reports for manager-integration of the cost accounts with the financial accounting system-Prepare a set of integrated accounts, showing standard cost variances- preparation of accounts related to Job and batch costing-Cost accounting

statements for management information in manufacturing, service and not-for-profit organisations.

Learning Outcomes:

- ☐ To calculate appropriate financial and non-financial performance measures in a variety of contexts.
- ☐ To explain why planned standard costs, prices and volumes are useful.
- ☐ To prepare the accounts related to job and batch costing. (10 Hours)

MODULE 6 - DECISION MAKING

Risk and uncertainty-use of expected values and joint probabilities in decision making-calculate summary measures of central tendency and dispersion for both grouped and ungrouped data-Arithmetic mean, median, mode, range, variance, standard deviation and coefficient of variation for both ungrouped and grouped data-Graphs/diagrams and use of normal distribution tables.

Learning Outcomes:

- ☐ To explain the concepts of risk and uncertainty.
- ☐ To demonstrate the use of expected values and joint probabilities in decision making. (10 Hours)

MODULE 7 - DECISION MAKING

- a) The use of appropriate techniques for short-term decision making-breakeven charts, profit volume graphs, breakeven point, target profit, margin of safety- Make or buy Decisions- Calculate the profit maximizing sales mix after using limiting factor analysis-
- b) Use of appropriate techniques for long-term decision making-The time value of money-financial mathematics - Discounting, compounding, annuities and perpetuities-Calculate the net present value, internal rate of return and payback for an investment or project.

Learning Outcomes:

- ☐ To apply breakeven analysis.
- ☐ To apply financial mathematics. (08 Hours)

SKILL DEVELOPMENT

1. Case studies.

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material

MANAGERIAL ECONOMICS

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

Course Objectives:-

- To acquaint with the basic knowledge on the concept of managerial economics.
- To understand different market structures within which a firm operates.

MODULE -1: NATURE AND SCOPE OF MANAGERIAL ECONOMICS: (10 Hours)

Definition of Managerial Economics – Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economists –Economics and Managerial Economics.

Learning outcomes: To know about the managerial concept of business

MODULE -2: COST AND REVENUE ANALYSIS: (10 Hours)

Cost Analysis: Cost Concepts –Cost Output Relations – Short run and Long run .Revenue Analysis – Total Revenue, Average Revenue and Marginal Revenue –Relationship between AR and MR under Perfect and Imperfect Competition –Break Even Analysis. – Numerical Illustrations

Learning outcomes: To know about cost and revenue concepts

MODULE -3: PERFECT COMPETITION : (12 Hours)

Meaning and Features of Perfect Competition, Determination of Equilibrium Price and Output – Industry and Firm,- Numerical Illustrations, Price- Output Determination in the short run and long run under Perfect Competition, Measuring Producers Surplus under Perfect Competition.

Learning outcomes: To know about competition in market conditions

MODULE -4: IMPERFECT COMPETITION: (16 Hours)

Monopoly: meaning, features, Equilibrium –short run and long run –Price Discrimination – meaning –essential conditions –Equilibrium under Price Discrimination –Price Discounts and Differentials –Monopolistic Competition –Meaning-Features –Price –Output Determination under Monopolistic Competition –Oligopoly –Meaning –Features –Kinked

Demand Model –Cartels-meaning and types – Dumping . Pricing Policies – Factors, Objectives, Pricing Methods.

Learning outcomes: To learn about imperfect competition.

SKILL DEVELOPMENT

1. Numerical problem of calculation of BEP.
2. Prepare a chart showing different concepts of costs and revenues.
3. Numerical problem of calculation of TC, TFC and TVC.

BOOKS FOR STUDY AND REFERENCE

1. Koutsoyiannis, (2016) *Modern Micro Economics*, 2nd Edition, New Delhi. MacMillan Press Ltd.
2. Ahuja H.L ,(2014), *Advanced Economic Theory*,20th Edition ,New Delhi .S Chand and company Ltd .
3. Dewett.K.k, (2015) *Modern Economic Theory*, 23rd Edition, New Delhi.Shyamlal charitable Trust.
4. Mithani.M, (2016), *Managerial Economics: theory and Applications*, New Delhi.Himalaya Publishing House.
5. Varshney .R.L,Maheshwari K.L, (2014), *Managerial Economics*,22nd Revised Edition, New Delhi: Sultan Chand and sons.
6. Jhingan .M.L, (2016), *Advanced Economic Theory*, 14thEdition, New Delhi. Vrinda Publication, Ltd.
7. Mehta P.L, (2014), *Managerial Economics-Analysis,Problems,Cases*, 20thRevised Edition, New Delhi.SulthanChand and sons.

BUSINESS STATISTICS AND MATHEMATICS-II

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: This paper provides complete skill to understand basic functions of statistics and mathematics and their use in business and finance.

MODULE 1- CORRELATION AND REGRESSION (FOR UNGROUPED DATA)

Concept of correlation, positive and negative correlation, interpretation of correlation coefficient, Karl Pearson's Co-efficient of correlation. Regression- Meaning, Two regression equations, Regression Coefficients and its properties, applications.

Learning Outcome: To determine the relationship between the two variables by using correlation and regression analysis to estimate the relationship between the two variables.

(12 Hours)

MODULE 2- INDEX NUMBER

Meaning, Uses, Limitations, and Types: price and value index number, Steps in the construction of index numbers, Methods of construction, Simple aggregative, Simple average of relatives, Weighted aggregative: Laspeyre's, Paasche's, Marshall-Edgeworth's, Fisher's, Dorbish – Bowley's and Kelly's method, weighted average of relatives. Consumer price index number- Construction of CPI.

Learning Outcome: To compute various simple and weighted aggregative index numbers. To measure price changes and quantity changes over time.

(12 Hours)

MODULE 3- LINEAR PROGRAMMING PROBLEM (LPP)

Definition of LPP, Objective function, Constraints and Non negative constraint, feasible region, feasible solution, optimal solution. Standard form of an LPP, Formulation of LPP. Solving a LPP by Graphical method and Simplex method (Both Maximization and Minimization using slack variables only).

Learning Outcome: To formulate, solve problems and develop a fundamental understanding of linear programming models. Explain the mathematical theory underlying the solution methods, analyse the solution to a linear optimization problem. (12 Hours)

MODULE 4- COMMERCIAL ARITHMETIC 2

Meaning and applications of bill discounting, True discount & Banker's discount, Banker's gain, Equated due date. Meaning and applications of annuity, different types of annuities (Annuity immediate, Annuity due, Annuity certain, Annuity contingent), Perpetuity, Deferred annuity and Deferred perpetuity.

Learning Outcome: To understand the types and methods of interest account and their basic applications in the areas of business calculus. (12 Hours)

SKILL DEVELOPMENT

1. Real life applications of correlation.
2. To predict the value of a variable based on the value of two or more other variables and formulate theory.
3. Making a visit and preparing an index number of wages, imports, exports, industrial production, unemployment, profit, enrolment in a college, etc.
4. Turning real-world problems into mathematical problems in Banking system.

BOOKS FOR STUDY AND REFERENCE

1. Agarwal D.R. (2005) *Business Mathematics*, First Edition, New Delhi: Vrindha Publications Private Limited.
2. Dorai Raj (1991) *Quantitative Techniques in Business Mathematics*, Second Edition, Agra: Sahitya Bhavan.
3. Gupta S.C. and Kapoor V.K. (2013) *Fundamentals of Mathematical Statistics*, Eleventh Edition, New Delhi: Sultan Chand and Sons.
4. Gupta S.C. (2016) *Fundamentals of Statistics*, Seventh Edition, Mumbai: Himalaya Publishing House.
5. Levin R.I. and Rubin D.S. (2001) *Statistics for Management*, Seventh Edition, New Delhi: Prentice Hall of India Private Limited.
6. Mohan Raj (2013) *Business Mathematics*, Second Edition, Udupi: Benaka Books.
7. Ranganath G.K. and Narasimha T.V. (2004) *Text Book of Business Mathematics*, Third Edition, New Delhi: Himalaya Publishing House.
8. Sancheti D.C. and Kapoor V. K. (2014) *Business Mathematics*, Eleventh Edition, New Delhi: Sultan Chand and Sons.
9. Sharma J.K. (2006) *Business Statistics*, Second Edition, New Delhi: Pearson Education.
10. Shenoy G.V. (2008) *Linear Programming: Methods and Applications*, Second Edition, New Delhi: New Age International Private Limited.

SERVICES MARKETING

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To get an overview of service marketing concepts and understand its contribution towards marketing arena with an Indian perspective.

MODULE 1- SERVICE MARKETING- AN OVERVIEW

Meaning, definitions and components of service marketing; importance of service marketing, Comparative analysis of service-goods; role of services in an Economy; service marketing mix; Implications and opportunities for service marketers; Relationship between technology and services in service marketing.

Learning Outcome: To understand the significance of service marketing in an economy.
(12 Hours)

MODULE 2- SERVICE QUALITY

Meaning –definitions-characteristics of service quality; Approaches of implementing quality service; The six steps of approach; Dimensions of service quality; The GAP analysis; Measuring service quality-SERVQUAL-SERVPERF.

Learning Outcome: To understand the different approaches towards quality service and dimensions of quality. (10 Hours)

MODULE 3- CUSTOMER EXPECTATIONS OF SERVICES

Meaning of customer - Managing customer expectations, Customer service and pursuit of customer delight; strategic advantage through consumer service, role of consumer expectations-conceptual model.

Learning Outcome: To form an idea about consumer expectations from services.
(10 Hours)

MODULE 4- SERVICE ENVIRONMENT

Meaning of physical evidence and documentary evidence; Physical evidence strategy-map-opportunities. Roles of service scape - internal responses-approaches for services scape effects; object of service scape.

Complaint Management and Modern areas of Service Marketing

Meaning and principles of complaint; Kinds of complaints-activists--voicers- passives; Recommendations for managing consumer complaints-policies and procedures for handling complaint-resolving complaints. Tourism and travel services, Media services marketing, health care services, consultancy services marketing, education service marketing, public service marketing, computer networking services

Learning Outcome: To analyse the concept of consumer complaints and know the different areas of service scape. To examine impact of physical environment on services.
(16 Hours)

SKILL DEVELOPMENT

1. Preparing a customer feedback form.
2. Writing a complaint letter to the consumer forum.
3. Listing out tourism agencies in the city and their promotional strategies.
4. Preparing a brochure of health care service

BOOKS FOR STUDY AND REFERENCE

1. Balaji (2012) *Services Marketing and management*; New Delhi: S Chand and Company Limited.
2. Bhattacharjee. C (2011) *Services Marketing-concepts-planning & implementation*, New Delhi: Excel Books.
3. Baron Steve (2010) *Services Marketing*, New Delhi: Sage Publications.
4. Jha, (2015) *Services Marketing*; Mumbai: Himalaya Publishing House.
5. Kapoor Ramnees & Paul Justin (2011) *Services marketing-concepts and practices*, Tata McGraw Hill Education Private Limited.
6. Lovelock and Wirtz; (2004) *Services Marketing-people-technology-strategy*, New Delhi: Pearson Education.
7. Rao Rama Mohana (2011) *Services Marketing*, New Delhi: Dorling Kindersley Pvt Ltd.
8. Roy Kisholoy, (2016) *Services Marketing*, New Delhi: Roy Kisholoy Publications.
9. Venugopal & Raghu, (2009) *Services Marketing*, New Delhi: Himalaya Publishing House.
10. Verma harsh V (2011) *Services Marketing text and cases*, New Delhi: Dorling Kindersley Private Limited.

HUMAN RESOURCE MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: The objective of this paper is to acquaint students to the concepts of human resource management.

MODULE 1- INRODUCTION

Concept, Objectives, scope, functions, evolution of HRM, differences between HRM& Personnel management, HRM in changing environment. Roles, responsibilities and qualities of HR Manager. HRM in India and present day scenario. HR policies-types, essentials of sound HR policies.

Learning Outcome: To familiarise the students with the conceptual framework, history and evolution of HRM. (12 Hours)

MODULE 2- HUMAN RESOURCE PLANNING AND RECRUITMENT

Human resource planning- Concept, objectives, importance, process guidelines to make an effective human resource planning, factors affecting human resource planning. Job Analysis- meaning, objectives. Job description, job specification. Job design- Techniques (meaning only).

Recruitment- Concept, objectives, process, sources-internal and external, factors affecting recruitment, techniques.

Learning Outcome: To get the knowledge about human resource planning and to understand the different recruitment methods adopted by various organisations. (12 Hours)

MODULE 3- SELECTION, PLACEMENT AND TRAINING

Selection-meaning, process, types of selection test. Interview- process, types, guidelines to make interview effective.

Placement- meaning, principles, process. Induction- meaning, objectives, content of induction programme.

Training- Meaning, objectives, process, methods: On-the job and Off-the-Job methods.

Learning Outcome: To familiarise students with the process of selection adopted by the organisation and also importance of training in the growth of their career. (12 Hours)

MODULE 4- JOB EVALUATION AND EMPLOYEE COMPENSATION

Job evaluation- Concept, objectives, process, methods, merits and limitations.

Employee compensation- Meaning, types- direct and indirect, objectives, factors affecting compensation system, process of compensation program. Wages- meaning, methods, features of a sound incentive wage plan. Wage levels- concepts only. Case Study.

Learning Outcome: To study the importance of job evaluation and the types of compensation programmes obtained by various organisations. (12 Hours)

SKILL DEVELOPMENT

1. Prepare a chart comparing the methods of recruitment done in two different companies.
2. Compile a list of companies where fresher 's with Management background apply to kick-start their career. Analyse the jobs they do, minimum years spent with the first company.
3. Prepare a chart comparing the interview methods obtained in two different companies
4. List out the job evaluation methods obtained by Hypermarkets. Report the commensurate improvements if any after the changes incorporated.
5. List out the role, job description, selection process of any company for the post of sales department head.

BOOKS FOR STUDY AND REFERENCE

1. Ashwathappa, K. (2012). Human Resource Management. New Delhi: Tata McGraw Hill Education Private Limited.
2. Kumar Yathish and Kumar Thrishanth (2013), Human Resource Management. Mangaluru: United Publishers.
3. Bhattacharyya, D. K. (2013). Human Resource Management. New Delhi: Excel Books.
4. Cascio, W. F. (2005). Managing Human Resource. Tata Mc Graw Hill Edition.
5. Chhabra, T. N. (2009). Human Resource Management. Delhi: Dhanpat Rai & Co.
6. Dessler, G., & Varkkey, B. (2011). Human Resource Management. Dorling Kinderley (India) Private Limited.
7. Price, A. (2007). Human Resource Management in a Business Context. Cengage Learning India Private Limited.
8. Rao, P. S. (2011). Essentials of Human Resource Management & Industrial Relations. New Delhi: Himalaya Publishing House .
9. Singh, C. (. (2011). Human Resource Management. New Delhi: University Science Press.
10. Tripathi, P. C. (2003). Human Resource Management. New Delhi: Sultan Chand & Sons.

II SEMESTER - SOFT - CORE

EVENT MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: This paper provides a conceptual understanding of event management, event services and develops skills on conducting events.

MODULE 1- INTRODUCTION TO EVENT MANAGEMENT

Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers - Event Manager- Technical Staff- Establishing of Policies and Procedure- Developing Record Keeping Systems.

Learning Outcome: To understand the concept of organizing events. (06 Hours)

MODULE 2- EVENT MANAGEMENT PROCEDURE

Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Fire Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Learning Outcome: To examine the legal provisions for organizing events. (08 Hours)

MODULE 3- CONDUCT OF AN EVENT

Preparing a Planning Schedule - Aim of event, develop a mission, Establish Objectives
Preparing event proposal, Use of planning tools: Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management- Roles and Responsibilities of Event Managers for Different Events. Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting.

Learning Outcome: To learn to schedule events. (10 Hours)

SKILL DEVELOPMENT

1. Preparation of Event plan for the college fest.
2. Preparation of Event Plan for Wedding, Annual General Body Meeting of an MNC.
3. Preparation of Event Plan for College Day Celebrations

BOOK FOR STUDY AND REFERENCE

1. Basha Ghouse, *Advertising Media Management*, VBH Publication.
2. Goyal K. Swarup (2009) *Event Management Public Relations*, Adhyayan Publisher.
3. Kilkenny Shannon, *The Complete Guide to successful Event Planning*.
4. Matthews Doug, *Special Event Production*.
5. Mohan Savita, *Event Management Public Relations*, Enkay Publishing House.
6. Stephen Anne, *Event Management*, HPH.
7. Sonderm Mark, *Event Entertainment and Production*, CSEP Publisher: Wiley Sons, Incorporation.
8. Venkataramana, K. *Event Management*, SHBP.

RETAIL MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To develop knowledge of contemporary retail management issues at the strategic level and analyse the way retailing works & application of retailing theory at the business level.

MODULE 1- INTRODUCTION TO RETAILING

Concept, definition, principles. Retailer – functions of retailer. Retailing in India- four gear path for organised retail trade, segments of retailing, key drivers of retailing in India & reasons for retail growth. Emerging trends in retailing.

Learning Outcome: To describe the complex nature and environment of retail management together with the various segments & key drivers of retailing in India. (08 Hours)

MODULE 2- RETAIL FORMATS & FUTURE OF RETAILING

Retail formats- classification of retail formats. Future of retailing: retailing through internet- types, traditional V/s Cyber retailing, online retailing, E- Retailing, career opportunities in retailing,

Store location- Meaning, target market, stages, selection of locality, site analysis, trading area analysis, demand density, supply density, site availability. Errors while selecting store location. Strategies for selection of suitable location. Recent trends in store location.

Learning Outcome: To learn regarding the different types of retail formats & career opportunities in retailing. (10 Hours)

MODULE 3- RETAIL STORE OPERATIONS

Elements, activities to be performed at store level. Store manager. Centralized retailer. Operations Master schedule (OMS), Store maintenance and strategies for successful retail business.

Recent trends in Modern Retailing

Learning Outcome: To understand the decisions retailers make to satisfy customer needs in a rapidly changing and competitive environment. (06 Hours)

SKILL DEVELOPMENT

1. Visit the retail stores in the mall & report the schedule of the product.
2. What are the strategies adopted by the mall for marketing the retail products?
3. Visit a store and evaluate the store layout, design and visual merchandising techniques employed.
4. Evaluate the various retail web sites for the offers provided for the sale of products.

BOOKS FOR STUDY AND REFERENCE

1. Bajaj Chethan, Tuli Rajnish, & Srivastava Nidhi Varma (2016) *Retail Management*, New Delhi: Oxford University Press.
2. Berman Barry R, Evans Joel R & Chatterjee Patrali M (2017) *Retail Management: A Strategic Approach*, New Delhi: Prentice Hall of India (P) Ltd.
3. Jain J.N. & Singh P.P (2016) *Modern Retail Management – Principal & Techniques*, New Delhi: Regal Publications.
4. Nair Suja R (2011) *Retail Management*, Mumbai: Himalaya Publishing House.
5. Pradhan Swapna (2012) *Retailing management- Text & cases*, New Delhi: Tata McGraw-Hill Education Pvt. Ltd.
6. Panchanathan. N & Gnanaguer. R (2008) *Emerging Trends in Retail Management*, New Delhi: Anurag Jain for Excel Books.
7. Singh Harjit (2014) *Retail management- A global perspective text & cases*, New Delhi: S. Chand & Company Ltd.
8. Sinha P.K & Uniyal D.P (2012) *Managing Retailing*, New Delhi: Oxford University Press.
9. Varley Rosemary & Rafiq Mohammed (2014) *Principles of retail management*, New York: Palgrave Macmillan.
10. Vedamani Gibson G (2012) *Retail Management- Functional principles & practices*, Mumbai: Jaico Publishing House

BANK MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To familiarise the students about the Banking operations and the keen competition in the banking systems and to understand the importance of insurance and the basic concepts of insurance.

MODULE 1- DYNAMICS OF BANKING

Meaning, Features and Mechanism of E-Banking & Internet Banking, Mobile Banking & Telephone Banking, ATM & Electronic Money (Credit Cards), Electronic Funds Transfer System & INFINET, Modern Banking Services. ITES and the worldwide banking sector.

Learning outcome: To understand the operations of modern banking. (08 Hours).

MODULE 2- RELATIONSHIP BETWEEN BANKER & CUSTOMER – FINTECH AND PARADIGM SHIFT IN CUSTOMER RELATIONS

General relationship– Special relationship –Statutory Obligation to honour cheque Bankers lien, Bankers duty to maintain secrecy of Customer Accounts. Exemption from law of limitation, legal framework – corporate banking, loan documentation. Fintech and paradigm shift in customer relations.

Learning outcome: To analyse the types of relationship between the bank and its customer. (08 Hours)

MODULE 3- PRINCIPLES & PROCEDURES OF BANK LENDING

Introduction of Funds, Principles of good lending, Advances, Security, charges, Lien –Pledge –Hypothecation and Mortgage - CIBIL Rating.

Paying Banker- Rules & Regulations, Payments of cheques, Negotiable Instruments, crossing of cheques & Endorsements, Protection to Paying Banker.

Learning outcome: To assess the various procedures of lending and to understand the regulations relating to the functioning of a paying banker. (08 Hours)

SKILL DEVELOPMENT

- Writing report on E-Banking, Internet Banking and mobile banking services of different banks.
- Analysis of relevant cases.
- Discussion on Banking frauds

BOOKS FOR STUDY AND REFERENCE

1. Gulati Neelam.C (2011) *Banking and Insurance : Principles and Practices*, Excel Books
2. Majunder N C (2010) *Fundamentals of Modern Banking*, New Central Book Agency (P) Limited.
3. Muraleedharan D (2015) *Modern Banking- Theory and Practice*, Banking –New Delhi: PHI- Learning Private Limited.
4. Verma S B, Upadhyay Y, Shrivastawa, R K (2008) *Banking and Insurance*, Deep and Deep Publications Private Limited.
5. Maheshwari S.K. and Maheshwari S.N *Law and Practice of Banking*, New Delhi: Kaly.
6. Gordon and Natarajan, *Banking Thoery, Law and Practice*, HPH
7. S. P Srivastava, *Banking Theory and Practice*, Anmol Publications
8. Tannan M.L, *Banking Law and Practice in India*, Indian Law House.

FOREIGN EXCHANGE MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

Course Objectives:

- To understand the foreign exchange department of a bank in facilitating the foreign trade and to know the role of government in solving problems of international business.

UNIT 1: Foreign Exchange Market: (8 Hours)

Foreign Exchange Market –Meaning –players and functions; Foreign Exchange Rate – Meaning –Determination of Exchange rates – causes of fluctuation in the exchange rates- Purchasing Power parity theory –Balance of payment.

Learning Outcome: To know the concepts of foreign exchange market.

UNIT 2: Foreign Exchange Department of a Bank : (4 Hours)

Organization and Functions –Correspondent Banking –Nostro, Vostro and Loro Accounts - Handling NRI Accounts.

Learning Outcome: To understand the organisation and functions of foreign exchange department of a bank and different types of accounts.

UNIT 3: Exchange Arithmetic and Inter Bank Deal (12 Hours)

Ready exchange rates for trading and Non-trading transactions. Buying rates –TT buying and bill buying rates –selling rates –TT selling and bill selling rates.

Learning Outcome: To know the concepts of ready exchange rates for trading and non-trading transactions.

SKILL DEVELOPMENT

- Visit a foreign exchange agency and check their operations.
- Evaluate the currency rate differences between 2001 to 2015 of any five nation's currency rates.

BOOKS FOR STUDY AND REFERENCE

1. Jeevanandam .c, (2016)*Foreign Exchange Practice, concepts and control*,New Delhi, sultanChand and sons.
2. Sharma Esha, (2015) *Foreign Exchange Management* Laxmi Publications.
3. Kumar Sunil ,(2016) *Foreign Exchange Management* Galgotia publishing company.
4. Shripathi Kalluraya, (2005) *International Trade and Foreign Exchange* Mangala Publication.
5. T.N Ramakrishna, (2005) *International Trade and Foreign Exchange Management* .Vinyas Publishers .

III SEMESTER - HARD - CORE

CORPORATE ACCOUNTING – I

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To enable the students to have a comprehensive understanding about the provisions of the Company's Act and Corporate Accounts.

MODULE 1- ACCOUNTING FOR SHARE CAPITAL

Joint stock company-meaning and types: Meaning and types of shares: Issue, forfeiture and reissue of forfeited shares, surrender of shares, Book building – issue- process & advantages (concept). Underwriting of shares and debentures – Meaning, SEBI guidelines on Underwriting of shares and debentures, Types of Underwriting: Partial, Complete, Open & Firm, Calculation of Underwriter's liability - Accounting treatment with journal entries.

Learning Outcome: To outline the accounting for issue, forfeiture and reissue of forfeited shares under varying situations and the book building process. **(12 Hours)**

MODULE 2- REDEMPTION OF PREFERENCE SHARES AND DEBENTURES.

Redemption of Preference shares- Meaning & Provisions of the Companies Act, 2013, accounting treatment.

Debentures-Meaning, Types; Issue of debentures (Journal entries) and redemption of debentures (Journal Entries and Ledger accounts) – Methods of Redemption- Problems on Sinking fund method only.

Learning Outcome: To describe how companies redeem its preference shares; Prepare account for the scheme of redemption by utilizing the capital redemption reserve account and to understand the various ways of issue of debentures and redemption of debentures.

(12 Hours).

MODULE 3- VALUATION OF SHARES AND GOODWILL

Goodwill: Meaning, Circumstances for valuation, Factors, Methods (Problems)

Valuation of Shares-Meaning, need, factors, methods, (Problems).

Rights issue – Meaning- Legal Provisions and Problems on valuation of rights issue.

Learning Outcome: To understand the nature and appreciate the need for valuing goodwill under various methods. Appreciate the need for valuation of shares under various methods.

(12 Hours)

MODULE 4- COMPANY FINAL ACCOUNTS

Statutory Provisions regarding preparation of Company Final Accounts-Treatment of Special Items-Managerial Remuneration-Tax deducted at source -Advance payment of tax-Provision for tax-Depreciation-Interest on debentures- Dividends-Rules regarding payment of dividends (Theory only)- Transfer of Reserves-Preparation of Profit and Loss Account and Balance Sheet (Vertical Form)

Learning Outcome: To identify the new format of balance sheet as per revised Schedule VI; know the various provisions of revised Schedule VI. **(12- Hours)**

SKILL DEVELOPMENT

1. Collect and fill the share application form of a limited company.
2. List out the conditions to be fulfilled for redemption of preference shares and debentures.
3. List the various functions of underwriters.
4. Collection of latest final accounts of a company and find out the intrinsic value of shares.
5. Collect the annual reports of company and calculate the value of goodwill under different methods.

BOOKS FOR STUDY AND REFERENCE

1. Ahmed Naseem (2010) *Fundamentals of Corporate Accounting*, New Delhi: Ane Books Private Limited.
2. Anil Kumar Marriappa (2016) *Corporate Accounting*, First Edition, Himalaya Publishing House Public Limited.
3. Arulanandam M.A. and Raman K.S. (2000) *Corporate Accounting-2*, New Delhi: Himalaya Publishing House.
4. Bhushan Kumar Goyal (2017) *Corporate Accounting*, Edition IV, Delhi: Taxmann Publications Private Limited.
5. Jain S.P. and Narang K.L (2017) *Corporate Accounting*, Edition 9, New Delhi: Kalyani Publishers.
6. Maheshwari S.N (2013), *Financial Accounting*, Jain Book Depot.
7. Maheshwari S N and Maheshwari S K. (2009) *Corporate Accounting*, Edition V, New Delhi: Vikas Publishing House.
8. Monga J R (2017) *Fundamentals of Corporate Accounting Text & Assignment*, 22nd Revised Edition, New Delhi: Mayur Paper Backs.
9. Raman B S. (2012) *Corporate Accounting I*, Mangalore: United Publishers.
10. Shukla MC, Grewal T S, Gupta S C (2016) –*Advanced Accounts – Vol II*, New Delhi: S Chand and Company.

MANAGEMENT ACCOUNTING (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: Management Accounting stresses the importance of costs and the drivers of costs in the production, analysis and use of information for decision making in organisations. The time focus of Management accounting is the short term. It covers budgeting as a means of short-term planning to execute the strategy of organisations.

MODULE 1 - COST ACCOUNTING SYSTEMS

A. Costing methods and their results- marginal (or variable) throughput and absorption accounting methods in respect of profit reporting and inventory valuation - compare and contrast activity-based costing with traditional marginal and absorption costing methods - standard costing methods including the reconciliation of budgeted and actual profit margins, distinguishing between planning and operational variances - interpret material, labour, variable overhead, fixed overhead and sales variances - the advantages and disadvantages of standard costing in various sectors and its appropriateness in the contemporary business environment - the impact of JIT manufacturing methods on cost accounting methods.

B. The role of quality costing - the role of quality costing as part of a total quality management (TQM) system.

C. The role of environmental costing - the role of environmental costing as part of an environmental management system.

Learning Outcomes:

- ☐ To discuss costing methods and their results.
- ☐ To assess the role of quality costing.
- ☐ To explain the role of environmental costing.

(10 Hours)

MODULE 2 - BUDGETING

A. The purposes of forecasts, plans and budgets - the purposes of budgets, including planning, communication, coordination, motivation, authorisation, control and evaluation, and how these may conflict.

B. Forecasts of financial results - projected product/service volumes, revenue and costs employing appropriate forecasting techniques and taking account of cost structures.

C. Budgets based on forecasts – preparation of a budget for any account in the master budget, based on projections/forecasts and managerial target - alternative approaches to budgeting.

D. The principles that underlie the use of budgets for control – the concept of the budget as a control system and the use of responsibility accounting and its importance in the construction of functional budgets that support the overall master budget.

E. Analysis performance using budgets, recognising alternative approaches and sensitivity to variable factors - analysis the consequences of what if' scenarios.

Learning Outcomes:

- ☐ To explain the purposes of forecasts, plans and budgets.
- ☐ To prepare forecasts of financial results.
- ☐ To discuss budgets based on forecasts.
- ☐ To discuss the principles that underlies the use of budgets for control.
- ☐ To analyse the consequences of what if' scenarios.

(14 Hours)

MODULE 3 - SHORT-TERM DECISION MAKING - I

Concepts of cost and revenue relevant to pricing and product decisions - principles of decision making, including the identification and use of relevant cash flows and qualitative factors - conflicts between cost accounting for profit reporting and inventory valuation, and information required for decision making - issues that arise in pricing decisions and the conflict between marginal cost principles, and the need for full recovery of all costs incurred.

Learning Outcome:

- ☐ To explain concepts of cost and revenue relevant to pricing and product decisions.
- (10 Hours)

MODULE 4 - SHORT-TERM DECISION MAKING - II

Analyse short-term pricing and product decisions – application of relevant cost analysis to various types of short-term decisions - break-even analysis in multiple product contexts - product mix decisions, including circumstances where linear programming methods are needed to identify 'optimal' solutions - explain why joint costs must be allocated to final products for financial reporting purposes but why this is unhelpful when decisions concerning process and product viability have to be taken. Learning Outcome:

- ☐ To analyse short-term pricing and product decisions.

(10 Hours)

MODULE 5 - DEALING WITH RISK AND UNCERTAINTY

Analysis of information to assess risk and its impact on short-term decisions - the nature of risk and uncertainty and the attitudes to risk by decision makers – analysis of risk using sensitivity analysis, expected values, standard deviations and probability tables – application decision models to deal with uncertainty in decision making.

Learning Outcome:

- ☐ To analyse information to assess risk and its impact on short-term decisions. **(12 Hours)**

SKILL DEVELOPMENT

1. Case studies

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material

PUBLIC FINANCE

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To familiarize students with the basic concepts of public finance, day to day fiscal management, the efficiency, equity aspects of taxation of the centre, states and the local governments and the issues of fiscal federalism and decentralisation in India.

MODULE 1: NATURE AND SCOPE OF PUBLIC FINANCE (12 HOURS)

Nature, Definition, Scope of Public Finance , Distinction between Private and Public Finance, Role of Public Finance in Economic Development , Principles of Maximum Social Advantage, Private goods versus public goods . Externalities

Learning Outcome: To learn about the nature and scope of Public Finance.

MODULE 2: PUBLIC REVENUE (12 HOURS)

Public Revenue: Meaning, Sources of Public Revenue , Taxes – Meaning , Canons of Taxes ,Characteristics of a good tax system - Types of Taxes , Impact, shifting, incidence and effects of taxation , Merits and demerits of direct and indirect taxes, GST- Concept , Need and Impact , Taxable Capacity: Factors influencing taxable capacity.

Learning Outcome: To know the concepts of Public revenue and Types of tax.

MODULE 3: PUBLIC EXPENDITURE (12HOURS)

Meaning-Objectives of Public Expenditure , Classification, Cannons of Public Expenditure, Effects of Public Expenditure, Growth of Public Expenditure – Causes, Wagner’s Law.

Learning Outcome: To know the concepts of public expenditure.

MODULE 4: PUBLIC DEBT AND FISCAL POLICY (12 HOURS)

Public Debt- Need, Private Debt versus Public debt, Types of Public Debt,-effects of Public Debt- Debt Redemption, Burden of Public Debt. Fiscal Policy – Meaning, objectives – Fiscal instruments–Role of Deficit Financing.

Learning Outcome: To understand the concepts of public debt and fiscal policy.

SKILL DEVELOPMENT

1. Prepare a report of impact of indirect tax on citizens.
2. Prepare a budget and analyse budget over different heads.
3. Prepare policy implications of different institutions and its impact.
4. prepare a schedule of expenditure with the given revenue generated in a country.
5. Prepare a report by examining the financial reports of central, state and local bodies.

BOOKS FOR STUDY AND REFERENCE

1. Bhatia, H.L,(2016),*Public Finance*, 28th Ed.,New Delhi,Vikas Publishing House.
2. M Girija, N Kruparani, R Cauvery, U K SudhaNayak & R Meenakshi ,(2015), *Public Finance*,New Delhi, S. Chand Publishing.
3. Lekhi, R.K., (2016), *Public Finance*, Ludiana ,KalyaniPulishers,
4. Singh S.K.,(2014),*Public Finance in Theory and Practice* ,Revised Edition ,New Delhi, Sulthan Chand and Sons.
5. Sundharam, K.P.M., (2004),*Money, Banking, Trade and Finance*, 29th Ed, New Delhi,. Sultan Chand and Sons.
6. Tyagi B.P, (2013)*Public Finance*,55th ED, Meerat, Jai Prakash Nath Publications.
7. Musgrave A ,Richard, (2017),*Public Finance in Theory and Practice*, 5thEdition,McGraw Hill Edition.

DIRECT TAXES – I

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To acquaint the basic knowledge about the income tax law, computation of incomes under various heads and income tax rates and liability.

Income under salary.

MODULE 1- INTRODUCTION TO TAX RATE AND LIABILITY

Basic concepts and definitions – Income, Assessee, Previous year, Assessment year, person; Agricultural income; Residential Status of an Individual, HUF, Firm and Company (problems on individuals only) Rules of Residence and Tax liability based on Residence, Incidence of Tax. Learning Outcome: To explain the significance of residential status in relation to determining total income taxable in India of a person. **(12 Hours)**

MODULE 2 - TAX FREE INCOME U/S 10

Tax free income under section 10 relating to computation of salary income- Gratuity, Commutation of pension, leave encashment, Retrenchment compensation, House rent allowance, Receipt at the time of voluntary retirement, Leave Travel Concession.

Learning Outcome: To learn to compute taxable and exempted tax free incomes. **(12 Hours)**

MODULE 3- INCOME FROM SALARY- I

Income from Salary I- Salary income for various purposes -Allowances- perquisites and their valuation –tax free perquisites-

Learning Outcome: To understand the various taxable and tax free allowances and perquisites which are available to individual assesses. **(12 Hours)**

MODULE 4- INCOME FROM SALARIES II

Income from salaries II– provident fund – deductions from salary income, problems on computation of taxable salary income (without increments).

Learning Outcome: To learn to compute taxable salary of an individual. **(12 Hours)**

SKILL DEVELOPMENT

1. Form No. 49A (PAN) and 49B.
2. List of enclosures to be made along with IT returns (with reference to salary & H.P).
3. Preparation of Form-16.

4. Computation of Income Tax and the Slab Rates.
5. Computation of Gratuity.
6. Chart on perquisites.
7. List of enclosures to be made along with IT returns (with reference to salary incomes)

BOOKS FOR STUDY AND REFERENCE

1. Ahuja Girish and Gupta Ravi (2019) *Direct Taxes Law & Practice*, New Delhi: Bharat Law House Private Ltd.
2. Kadkol M.B (2019) *Income Tax Law & Practice*, Hubli: Renuka Prakashan Publications.
3. Manoharan and Hari G.R (2019) *Student hand book on Income Tax Law*, Ludhiana: T.N. Snow white Publications.
4. Mehrotra H.C (2019) *Income Tax Law & Accounts*, New Delhi: Sahithya Bhavan Publications.
5. Rao Sadashiva (2019) *Business Taxation I and II*, Udupi: Sushrutha Books.
6. Sampath Iyengar A.C. (2019) *Law of Income Tax*, Allahabad: Bharat Publishing House.
7. Sharma B. R. (2019) *Direct Tax Planning and Management*, New Delhi: Random Publications.
8. Singhania V.K (2019) *Students guide to Income Tax*, New Delhi: Taxman Publications Private Ltd.
9. Singhania V.K. and Singhania Monica (2019) *Taxman's Income Tax*, New Delhi: Taxman Publications Private Ltd.
10. Sundaram V.S. (2019) *Commentaries on the Law of Income-Tax in India*, Allahabad: Law Publishers India Ltd.

COMMERCIAL LAW

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To familiarize the students with special contracts with its relevance in business.

MODULE 1- INTRODUCTION TO LAW

Meaning- nature- significance- branches of law- Sources of mercantile law - Law of contract- definition- essentials of contract- classification. Offer – meaning types, legal rules, lapse, revocation & rejection of offer. Acceptance- meaning, legal rules. Case laws.

Learning Outcome: To understand the concept of contract under the Indian Contract Act.
(12 Hours)

MODULE 2- ELEMENTS OF CONTRACT- 1

Consideration- Meaning, definition, legal rules, Privity to contract, capacity to contract. Case laws.

Learning Outcome: To understand the essential elements for entering into a valid contract.
(12 Hours)

MODULE 3- ELEMENTS OF CONTRACT - 2

Free consent- Legality of object- Performance of contract- Meaning- types- modes of discharge- Breach of contract- Meaning & remedies. Case laws.

Learning Outcome: To understand the performance and discharge of the contract. **(12 Hours)**

MODULE 4- CONTRACT OF INDEMNITY & GUARANTEE

Contract of Indemnity -Meaning, legal rules. Contract of guarantee- meaning- legal rules. Rights of surety, extent of surety's liability, discharge of surety's liability. Case laws.

Learning Outcome: To understand the legal rules in contract of indemnity and guarantee.
(12 Hours)

SKILL DEVELOPMENT

1. Write up of the terms of condition & warranty of any five selected products.
2. Make a report on document required to start up a business.
3. How to file a RTI?
4. Prepare a legally enforceable contract for a party you represent.
5. Given a business scenario, determine the relevant legal and ethical issues, present the options, and make recommendations.

BOOKS FOR STUDY AND REFERENCE

1. Bulchandani K.R (2010) *Business Law for Management*, Mumbai: Himalaya Publishing House.
2. Gogna. P.P.S (2016) *A Text Book of Business Law*, New Delhi: Sultan Chand & Sons.
3. Gulshan. S.S (2012) *Corporate and Business Laws*, New Delhi: Excel Books Private Limited.
4. Kapoor N.D. (2014) *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons.
5. Maheshwari. S.N and Maheshwari (2015) *A Manual of Business Laws*, Mumbai: Himalaya Publishing House.
6. MaiyaUmesh (2011) *A textbook of Commercial law*, New Delhi: Jagdamba Publishing Company.
7. Raman B. S (2015) *Commercial Law*, Mangalore: United Publishers.
8. Singh Avatar (2016) *Company Law*, Eastern Book Company.
9. Shukla M.C (1999) *Manual of Mercantile Law*, New Delhi: Sultan Chand & Sons.
10. Sen. A.K (2013) *Commercial law including company law & industrial*, Calcutta: The World Press Private Limited.

CASE LAWS:

1. Balfour Vs. Balfour
2. Carlill Vs. Carbolic smokeballs company limited.
3. Dugaprasad Vs. Baldeo
4. Chinnayya Vs. Rammayya
5. Rose Frank company Vs. Crompton Bros.
6. Kedarnath Vs. Gauri Mohammed.
7. Abdul Aziz Vs. Masum Ali.
8. Mohiribibi Vs. DharmadasGhosh.
9. Ranganayyakkamma Vs. AlwarChetty.
10. Ramamurthy Vs Goppayya.
11. Scammel Vs. Ouston.

12. Taylor Vs. Caldwell.
13. HarbhajanLal Vs. HarcharanLal.
14. Taylor Vs. Portington.
15. Cutting Vs. Lynn.
16. Harvey Vs. Facey.
17. Harris Vs. Nickerson.
18. LalmanShukla Vs. GauriDatt.
19. Felthouse Vs. Bindley.
20. Ramsgate Victoria Hotel Co. Vs. Montifiore.
21. Hyde Vs. Wrench.
22. Boulton Vs. Jones.
23. Powell Vs. Lee.
24. Dunlop and Company Vs. Higgins and Company.
25. Venkataswamy Vs. Rangaswamy.
26. RajalakshmiDevi Vs. Bhoothnath.
27. Raja of Venkatagiri Vs. Krishnayya.
28. Dunlop Pneumatic Tyre Co. Ltd Vs. Selfridge and co.
29. ShuppaAmmal Vs. Subramanyam.
30. Lily Vs. Hays.
31. Leslie Vs. Sheill.
32. Armugam Vs. Duraisinga.
33. Jennings Vs. Rundall.
34. Sudarkumari Vs. Kishore.
35. Babul Vs. R. A. Singh.
36. Gangamma Vs. Kupamal.
37. Krell Vs. Henry.
38. Robinson Vs. Davidson.
39. Smith Vs. Green.
40. Hadley Vs. Baxendale.
41. Lumley Vs. Wagnar.
42. Wraner Bros Vs. Miss Nelson.
43. Metropolitan Electric Supply Company Vs. Ginder.

FINANCIAL MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To enable students to understand the basic concepts of financial management and the role of financial management in decision-making.

MODULE 1 - FINANCIAL MANAGEMENT – AN OVERVIEW

Financial management – Meaning, definition and importance. Nature of financial management – Scope of financial management – Traditional approach and Modern approach. Changing role of finance manager – Functions of financial management, Objectives of financial management – Profit maximization and wealth maximization- Organization of finance functions - Time value of money - Simple problems on time value of money-compounding and discounting.

Learning Outcome: To understand the basic issues involved in how firms should raise funds for their real investments and to evaluate how investment and financing decisions are related.
(12 Hours)

MODULE 2 - CONCEPT AND MEASUREMENT OF COST OF CAPITAL

Definition, meaning, importance. Concepts of costs, Measurement of specific cost – Cost of debentures, Cost of preference share, Cost of equity capital, and Cost of retained earnings - Computation of overall cost of capital - book value weights, marginal weights and market value weights. (Problems to be worked out)

Learning Outcome: To analyse the various elements of capital structure and the cost involved in raising finance is evaluated and an optimum capital structure is arrived at. **(12 Hours)**

MODULE 3 - INVESTMENT DECISION - CAPITAL BUDGETING

Definition and meaning – significance- process, Type of projects – Determination of relevant cash flows, Investment evaluation techniques – Traditional techniques – only theory – Modern techniques - NPV, IRR, PI, discounted payback period. Merits and limitations of

NPV, IRR and PI methods- Capital rationing – Meaning, causes and selection process. (Simple Problems).

Learning Outcome: It helps to develop an understanding of the various tools that are used to value investment projects of companies and helps in selection of the best alternatives.

(12 Hours)

MODULE 4 - FINANCING DECISIONS AND DIVIDEND DECISIONS

Capitalization, sources of long term finance, Leverage- Operating and Financial leverage and combined leverage - meaning. Effects on shareholders return, EBIT-EPS Analysis. (Problems).

Capital structure, financial structure and optimum capital structure. (Problems). Significance of capital structure and factors determining capital structure. Theories of capital.

Meaning of dividend and dividend policy. Theories on dividend policy – Walter's Model, Gordon's Model, MM Hypothesis. Stability of dividend – Forms of dividend, Factors determining dividend policy – stability of Dividends – Significance, forms of dividend- Bonus shares and stock splits.

Learning Outcome: It helps to understand the relation between shareholders wealth and the earnings of the company and the various theories involved in identifying the optimum capital structure is been analysed.

(12 Hours)

SKILL DEVELOPMENT

1. Draw the organization chart with regard to operation of finance function.
2. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
3. Evaluate the weighted average cost of capital of a company.

BOOKS FOR STUDY AND REFERENCE

1. Avadhani V.A. (2013) *Investment & Securities Markets in India*, Eighth Edition, New Delhi: Himalaya Publishing House.
2. Chandra Prasanna (2015) *Financial Management: Theory and Practice*, Ninth Edition New Delhi. Tata McGraw Hill Publishing Co. Ltd.
3. Khan & Jain (2014) *Financial Management*, Thirteenth Edition, New Delhi: TMH Publishing Co. Ltd.
4. Kumar Vijaya P, Madana M. Mohan, Rao Syamala G. (2013) *Financial Management* Tenth Edition, New Delhi: Himalaya Publishing House.
5. Maheshwari S. N. (2014) *Financial Management*, Twelfth Edition, New Delhi: Sultan Chand & Sons.
6. Pandey I.M. (2014) *Financial Management*, Eleventh Edition, New Delhi: Vikas Publishing House Private Limited.
7. Raghunandan B. V. (2015) *Financial Management*, Ninth Edition, Mangaluru: Shusrutha Books.
8. Raman B.S. (2014) *Management Accounting*, Fifteenth Edition, Mangalore: United Publishers Co. Ltd.
9. Rustagi R.P. (2016) *Elements of Financial Management*, Eleventh Edition New Delhi: Taxman's Publication.
10. Srivastava R. M. (2013) *Financial Management & Policy*, Tenth Edition, Mumbai: Himalaya Publishing House.

FINANCIAL REPORTING (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To acquaint the students with regulation and preparation of financial statements. It also gives insight into how to effectively source and manage cash and working capital, which are essential for both the survival and success of organizations. The final part focuses on the basic principles and application of business taxation.

MODULE 1 - REGULATORY ENVIRONMENT FOR FINANCIAL REPORTING

Need for and the process of regulating the financial reporting information of incorporated entities- Regulation of the financial reporting information of incorporated entities. Key elements of an ethical regulatory environment- roles and structures of the key bodies involved in the regulation of financial reporting information- scope of IFRS- role of the external auditor in the context of the financial reporting information- content and significance of the audit report. International Integrated Reporting Council (IIRC)

Learning Outcomes:

- To explain the need for the regulation of the financial reporting information of incorporated entities and the key elements of an ethical regulatory environment for such information.
- To describe the role of the external auditor in the context of the financial reporting information of incorporated entities and the content and significance of the audit report.

(08 HOURS)

MODULE 2 - CORPORATE GOVERNANCE

Need for and key principles of corporate governance regulation- Need for and scope of corporate governance regulation. Approach to corporate governance in different markets.

Learning Outcomes:

- To discuss the need for and scope of corporate governance regulation
- To compare and contrast the approach to corporate governance in different markets.

(06 Hours)

MODULE 3 - FINANCIAL ACCOUNTING

Main elements of and key principles underpinning financial statements prepared in accordance with international financial reporting standards-Elements of financial statements prepared in accordance with IFRS-key principles contained within the IASB's Conceptual Framework for Financial Reporting. Produce the primary financial statements of an individual entity incorporating accounting transactions and adjustments, in accordance with relevant international financial reporting standards, in an ethical manner- Primary financial statement from trial balance for an individual entity in accordance with IFRS. Rules contained in IFRS to generate appropriate accounting entries- accounting for taxation, employee benefits, non-current assets, accounting for government grants, impairment, inventories and events after the reporting period- ethical selection and adoption of relevant accounting policies and accounting estimates.

Learning Outcome:

- To apply the rules contained in IFRS to generate appropriate accounting entries in respect of reporting performance, accounting for taxation, employee benefits, and non-current assets, accounting for government grants, impairment, inventories and events after the reporting period. **(08 Hours)**

MODULE 4 – FINANCIAL STATEMENTS REPORTING

Reporting performance – IFRS 5 Non-current Assets Held for Sale and Discontinued Operations.; Non-current assets – IAS 16 Property, Plant and Equipment, and IFRS 5 Non-current Assets Held for Sales and Discontinued Operations; IAS 36 Impairment of Assets; Inventories – IAS 2 Inventories; Events after the reporting period – IAS 10 Events after the Reporting Period. IFRS16 Leases, IAS-1 Presentation of Financial Statements. IAS 7 Cash flow statements

Produce the consolidated statement of financial position and consolidated statement of comprehensive income in accordance with relevant international financial reporting standards, in an ethical manner- Investment in another entity constitutes a subsidiary or an associate relationship in accordance with relevant international financial reporting standards. A parent entity-consolidated statement of financial position-income in accordance with relevant IFRS for a group.

Learning Outcomes:

- To explain whether an investment in another entity constitutes a subsidiary or an associate relationship in accordance with relevant international financial reporting standards.
- To explain situations where a parent entity is exempt from preparing consolidated financial statements.

(08 Hours)

MODULE 5 - MANAGEMENT OF WORKING CAPITAL, CASH AND SOURCES OF SHORT TERM FINANCE

Sources of short-term finance and cash investment- Sources of short-term finance - methods of short-term cash investment available to an entity. Evaluate the working capital position of an entity- Trade receivables, trade payables, overdraft, debt factoring, trade terms, trade partners, Banks. Level of investment in working capital- Evaluate working capital policies- approaches to the financing of working capital investment Short-term cash position of an entity- Measures to manage the short-term cash position of an entity, Receivable Management, payables management, short term cash flow forecasting, investing short term cash.

Learning Outcomes:

- To describe the sources of short-term finance and methods of short-term cash investment available to an entity.
- To discuss policies for the management of the total level of investment in working capital and for the individual elements of working capital.

(08 Hours)

MODULE 6 - FUNDAMENTALS OF BUSINESS TAXATION

Types of taxation applicable to an incorporated entity and the regulatory environment for taxation- Features of the types of indirect and direct taxation-Definitions of direct taxation, indirect taxation, taxable person, incidence and competent jurisdiction. Types of taxation – progressive, proportional and regressive. Features of direct and indirect taxation- Impact of employee taxation. Regulatory environment for taxation - distinction between tax evasion and tax avoidance-Sources of taxation. EU guidelines and taxation agreements between different countries. Administration of taxation.

Learning Outcomes:

- To discuss the features of the types of indirect and direct taxation that is typically apply to an incorporated entity
 - To discuss the regulatory environment for taxation, including the distinction between tax evasion and tax avoidance.
- (08 Hours)**

MODULE 7 - FUNDAMENTALS OF BUSINESS TAXATION

Taxation issues applicable to an incorporated entity that operates internationally- taxation issues-International taxation issues- key bases of determining residence- types of overseas operations- issue of double taxation-methods of gaining relief- types of foreign taxation- distinction between withholding tax and underlying tax (calculations will not be tested)- transfer pricing-, ethical and taxation issues.

Produce computations for corporate income tax and capital tax- corporate income tax computations - Distinction between accounting profit and taxable profit – reconciliation. - treatment of exempt income taxed under different rules- treatment of disallowable expenditure-replacement of accounting depreciation with tax depreciation- calculation of tax liability. Relief for trading losses. Capital tax computations from a given set of rules.

Learning Outcomes:

- To explain the taxation issues that may apply to an incorporated entity that operates internationally.
 - To produce corporate income tax computations from a given set of rules.
 - To produce capital tax computations from a given set of rules.
- (10 Hours)**

SKILL DEVELOPMENT

1. Case studies

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material

III SEMESTER – OPEN ELECTIVE

BUSINESS ETIQUETTES

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To define professional behaviour and suggest standards of appearance, action and attitude in a business environment.

MODULE 1- INTRODUCTION TO ETIQUETTE

Introduction, modern etiquette, benefits, Classification of etiquette -. Manners, Poor manners noticed in the youth, why should you practice good manners? Practicing good manners.

Learning Outcome: To understand the concept of Business Etiquette. **(06 Hours)**

MODULE 2 - CLASSIFICATION OF ETIQUETTE

Work Etiquette- -Making Introduction with Ease, applying titles and forms of address, remembering names, Speaking and Listening-KISS principle in communication, Tips for effective communication, barriers for communication, 7 C's of communication, Kinds of listening- Handling office conversations, Common Conversation faux pas - Developing good relations with peers, superiors, subordinates- Offering compliments and criticism

Telephone etiquette- Speaking and listening on the phone, conducting conference calls and video conferencing with Care-Meeting Etiquette- Planning a meeting.

Dining Etiquette- Coming to the table -Behaving after you are seated- Beginning the meal- Formal table settings -Managing meals, Distinguishing Between American and Continental Dining Styles, eating with grace, coping with difficult-to-eat foods and unusual utensils, Managing Dining Mishaps.

Dress Etiquette- Dealing with dress codes- Defining 'business casual' and 'casual', Formal business clothes for men and women, Personal hygiene and Grooming.

Learning Outcome: To understand various kinds of etiquettes. **(10 Hours)**

MODULE 3- BODY LANGUAGE

Introduction-Body talk – Origin of Body language- Voluntary and involuntary body language -Forms of Body language -Parts of Body language- Uses of Body languages-Body language in building interpersonal relations-Body language in building industrial relations-reasons to study body language-improving your body language- Kinds of Hand Shake, four territory zones, Kinds of postures, gender differences- -Shaking hands with Women -Developing confidence with correct body language.

Learning Outcome: To understand the importance of Body Language. **(8 Hours)**

SKILL DEVELOPMENT

1. Role play activity in Telephone etiquette practices.
2. Drawing an illustration of Table setting.
3. Group presentation of Etiquette in Different countries.

BOOKS FOR STUDY AND REFERENCE

1. Alex K (2010) *Soft Skills*, New Delhi: S Chand & Company Ltd.
2. Fox Sue (2010) *Business Etiquette for Dummies*, New Jersey: Wiley Publications.
3. Kumar Suresh E, Shreehari P, Savithri J (2010) *Communication Skills and Soft Skills: An Integrated Approach*, Chennai: Pearson Education.
4. Pachter Barbara &Cowie Denis (2013) *Essentials of Business Etiquette*, New York: McGraw Hill Education.

TRAINING THE TRAINER

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To get an overview of service marketing concepts and understand its contribution towards marketing arena with an Indian perspective.

MODULE 1- ORATORY SKILLS

Meaning-types of oratory skills- etiquettes to be followed in elocution, extempore speech, group discussion, panel discussion. Key points to be considered in formal speeches-welcome address- vote of thanks -Art of compering (master of ceremonies)

Learning Outcome: To understand the significance oratory skills in our personality
(08 Hours)

MODULE 2- PRESENTATION SKILLS

Meaning and role of presenter, Dress code and other etiquettes, Art of compering (master of ceremonies), Role of moderator. Role of news anchors, negotiation skills

Learning Outcome: To understand the importance of presentation skills. (08 Hours)

MODULE 3- RESOURCE PERSON SKILLS

Meaning of resource person, preparations to be done before taking a session, forming groups, Ice breakers, group games, time management

Learning Outcome: To know the art of conducting sessions. (08 Hours)

SKILL DEVELOPMENT

1. Organise some group games.
2. Conduct some sessions on time management.
3. Rehearse a welcome speech and vote of thanks for different occasions.

BOOKS FOR STUDY AND REFERENCE

1. Chris Anderson (2018) *TED Talks: the official TED guide to public speaking*, Jenson Books.
2. Dan o' hair, (2017) *A pocket guide to Public speaking*, Jenson Books.
3. Jezra Kaye (2012) *Speak like yourself*, 3Ring Press.

PERSONAL SELLING

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: The paper attempts to acknowledge the skills to become a good sales person in order to deliver transparent and quality services.

MODULE 1 - NATURE AND ROLE OF SELLING

Importance of selling - Role in the context of organisation-survival and growth. Types of selling –Differences in selling situations, New business versus selling, Consumer indirect selling, industrial selling, Missionary, sales team/group selling Merchandising, Telesales, Franchise Selling, International selling.

Learning Outcome: To assess the role of personal selling. **(8 Hours)**

MODULE- 2 ATTRIBUTES OF A GOOD SALESPERSON

Personality & Physical characteristics, enthusiasm, confidence, intelligence, self-worth, knowledge product, competition, organisation, market, customer, territory; communication skills, persuasive skills.

Learning Outcome: To study the attributes to become a good sales person. **(8 Hours)**

MODULE 3- SELLING SKILLS

The Opening-need &problem identification-the presentation & demonstration-dealing with Objections-Negotiations- 5 phases of Negotiation -4 negotiation skills - Closing the Sale – Follow Up.

Learning Outcome: To understand the selling skills. **(8 Hours)**

SKILL DEVELOPMENT

- Hard Sell.
- Product presentation – Demonstration.
- Seek Appointment via Telephone, E-mails.
- Preparing sales pitch for tele callers.

BOOKS FOR STUDY AND REFERENCE

1. Lancaster Geoffrey and Jobber David *Selling& Sales management*, Macmillan India Limited.
2. Gitomer Jeffrey *The Sales Bible: The Ultimate sales Resource*, Wiley India.
3. Spangle Michael L and Senhart Myra I *Negotiation: Communication for diverse settings*, Sage South Asia Edition.
4. Donaldson Bill, *Sales Management* by Palgrave Publications.
5. Crocker and Obermayer *Managing Sales Leads*, American Marketing Association.
6. Cohem Herb *You Can Negotiate anything*.

CORPORATE SOCIAL RESPONSIBILITY

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: This paper attempts to understand the social responsibilities of the corporates and familiarise the theories on corporate social responsibilities of the relevant stakeholders.

MODULE 1- INTRODUCTION TO CSR

Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate Citizenship, CSR-an overlapping concept. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR; Initiatives in India.

MODULE 2- CONTEMPORARY CSR

NGO and public services, CSR and marketing , CSR as organisation brand building identifying key stakeholders of CSR & their roles- Role of Public Sector in Corporate-government programs that encourage voluntary responsible action of corporations- Role of Non-profit and local self-governance in implementing CSR; Contemporary issues of CSR.

MODULE 3- TRENDS AND OPPORTUNITIES IN CSR.

CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR. Case Studies of Major CSR Initiatives

BOOKS FOR STUDY AND REFERENCE

1. Schwartz Mark *Corporate Social Responsibility: An Ethical Approach*
2. Visser Wayne and Tolhurst Nick *The World Guide to CSR*
3. Idowu Lelouche and Filho *Innovative CSR*
4. Agarwal Sanjay *Corporate Social Responsibility in India*
5. Handbook on Corporate Social Responsibility in India, CII.
6. Muhammed Quaddus and Siddique Abu *Handbook of Corporate Sustainability: Frameworks, Strategies and Tools*
7. Srinivasan *Growth, Sustainability, and India's Economic Reforms.*
8. Baxi and Prasad Ajit *Corporate Social Responsibility: Concepts and Cases: The Indian.*
9. Mallin, Christine *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
10. Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.
11. Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social Responsibility-A European Perspective*, Edward Elgar. University of Delhi.
12. Sharma, J.P., *Corporate Governance, Business Ethics & CSR*, Ane Books Private Ltd, New Delhi.
13. Sharma, J.P., *Corporate Governance and Social Responsibility of Business*, Ane Books Pvt. Ltd, New Delhi.
14. Graeme martin and Susan Hetrick *Corporate reputation, branding and people management.*

IV SEMESTER - HARD - CORE

CORPORATE ACCOUNTING- II

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: The objective of this paper is to acquaint the students about corporate accounting with the adoption of Accounting Standards and as per the latest amendments.

MODULE 1 - AMALGAMATION AND ABSORPTION

Meaning and definition of Amalgamation, Objectives of Amalgamation, Types of Amalgamation (AS 14) – In the Nature of Merger and of Purchase – Purchase consideration Methods – The Pooling of Interest Method & the Purchase Method.

Meaning and definition of Absorption, Objectives of Absorption, Difference between Amalgamation and Absorption- Accounting Treatment.

Learning Outcome: To understand the types of Amalgamation and the methods of accounting as per Accounting Standard 14 and to understand the concept of Absorption. **(12 Hours)**

MODULE 2 - EXTERNAL AND INTERNAL RECONSTRUCTION

External Reconstruction – Meaning, Distinction between External Reconstruction and Amalgamation and External Reconstruction and Absorption.

Internal Reconstruction- Meaning – Objective – Need for restructure – Procedure – forms of internal reconstruction – Procedure for Reducing Share Capital - Accounting entries on Internal Reconstruction. Difference between external and internal reconstruction.

Learning Outcome: To understand the concept of External and Internal Reconstruction and the difference between Amalgamation, Absorption and External Reconstruction and to understand the concept of Alteration of Share Capital, Internal Reconstruction or Capital Reduction and the Procedure for Reducing Share Capital. **(12 Hours)**

MODULE 3- LIQUIDATION OF COMPANIES

Liquidation of Companies: Meaning of liquidation, Modes of liquidation or winding up, Consequences of winding up, Order of payments, Preparation of Liquidator's Statement of affairs.

Learning Outcome: To understand the modes of liquidation, its consequences and the order of payment. **(12 Hours)**

MODULE 4: FINAL ACCOUNTS OF BANKING COMPANIES:

Definition and Meaning of banking companies- Important Legal Provisions of the Banking Regulation Act of 1949. Performing and Non-Performing Assets (NPA) - Meaning – Guidelines for NPA. Final Accounts of Banking Companies- Presentation as per the Amendments, to the Third Schedule to the Banking Regulation Act, 1949. Problems with Journal Entries & Calculation of Rebate on Bills Discounted. Preparation of Profit and Loss Account and Balance Sheet under vertical form with schedules. (Simple Problems)

Learning Outcome: To understand the format of final accounts adopted by banking companies as per the recent amendments. **(12 Hours)**

SKILL DEVELOPMENT

1. Analyse the accounting procedures followed by a company during the Acquisition or Absorption.
2. List some cases of amalgamation in the nature of merger.
3. Make a list of preferential creditors as per the Companies Act.
4. Analyse procedure for reducing share capital.
5. Select a commercial bank and analyse its financial statements.

BOOKS FOR STUDY AND REFERENCE

1. Mukherjee, A., & Hanif, M. (2006). *Corporate Accounting*. Tata McGraw Hill Publishing Company Ltd.
2. Jain, S. P., & Narang, K.L. (2013). *Advanced accountancy: corporate accounting*. Kalyani Publishers .
3. Maheshwari, S. N., & Maheshwari , S. (2009). *Corporate Accounting: For BCom, MCom, BBA, MBA and professional* (Rev 5 ed.). New Delhi: Vikas Publishing House Pvt Ltd.
4. Raman, B. S. (2015). *Corporate Accounting II*. Mangalore: United Publishers.
5. Ahamed, N., Khan, N., & Kumar , R. (2010). *Fundamentals of Corporate Accounting* . New Delhi: Ane Books Pvt Ltd.
6. Goyal, V. K. (2010). *Corporate Accounting* (2 ed.). New Delhi: Excel Books.
7. Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy Volume -II*. New Delhi: Sultan Chand & Sons.
8. K, Verma. K. (2008). *Corporate Accounting* . New Delhi: Excel Books.
9. Reddy, T. S., & Murthy , A. (2000). *Corporate Accounting* (2 ed.). Chennai: Margham Publications.
10. Shukla, M.C, & T.S., Grewal. (2005). *Advanced Accountancy* (Vol. II). New Delhi: Sultan Chand.

MANAGING FINANCE IN A DIGITAL WORLD (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: Is to learn and understand about managing finance in rapidly growing technological world and more specifically connected with digital world

MODULE 1: ROLE OF THE FINANCE FUNCTION

Part 1: The roles of the finance function in organisations: Enables organisations to create and preserve value. Shapes how organisations create and preserve value. Narrates how organisations create and preserve value.

Part 2: The activities performed by finance professionals to fulfil the roles: Connects the different activities to each other, Collates data to prepare information for organisations, Provides insight to users by analysing information Communicates insight to influence users, and Supports the implementation of decisions to achieve the desired impact.

Part 3: The structure and shape of the finance function: Evolution of the shape of the finance function, Shape of the finance function in the digital era

Part 4: What each level of the finance function does: Finance operations, Specialist areas including financial reporting and financial planning and analysis(FP&A), Strategic partnering for value, Strategic leadership of the finance team.

Learning outcomes:

- To examine the roles that finance plays in organisations.
- To understand activities that finance professionals perform to fulfil these roles

(14 Hours)

MODULE 2: TECHNOLOGY IN A DIGITAL WORLD

Part 1: Technology affecting business and finance: Outline the key features of the fourth industrial revolution, Outline and explain the key technologies that define and drive the digital world.

Learning outcomes:

- To provide bird eye view on the technologies that define and drive the digital world in which finance operates.
- To provide awareness of the technologies used in organisations and deepens understanding of the impact of the technologies on what finance does.

(6 Hours)

MODULE 3: DATA AND INFORMATION IN A DIGITAL WORLD

Part 1: Usage of digital technologies in Finance: Digital technology. Digital Mind sets. Automation and the future of work ethics of technology use.

Learning outcome:

- It asserts that the role of finance professionals should be to use data to create and preserve value for organisations. Five ways of using data are examined.

(6 Hours)

MODULE 4: SHAPE AND STRUCTURE OF THE FINANCE FUNCTION

Part 1: Data and the finance function: General usage of data in finance, Specific usage of data in primary activities of finance

Part 2: Data to create and preserve value for organisations: Data strategy and planning. Data engineering, extraction and mining. Data modelling, manipulation and analysis. Data insight and communication

Learning outcome:

- It enables finance to perform its role in the organisation and with other internal and external stakeholders.
- It prepares candidates for the next section, which looks at how finance interacts with key internal stakeholders in operations, marketing and human resources.

(12 Hours)

MODULE 5: FINANCE INTERACTING WITH THE ORGANISATION

Part 1: How the finance function interacts with operations: Main role of operations, Areas of interface with finance, Key performance indicators.

Part 2: How the finance function interacts with sales and marketing: Main role of sales and marketing, Areas of interface with finance, Key performance indicators.

Part 3: How the finance function interacts with human resources: Main role of human resources. Areas of interface with finance. Key performance indicators.

Part 4: How the finance function interacts with IT: Main role of IT, Areas of interface with finance, Key performance indicators.

Learning outcome:

- It shows how finance can work collaboratively in a connected (and joined-up) organisation and not in isolation.

(18 Hours)

SKILL DEVELOPMENT

1. Case studies

BOOK FOR STUDY REFERENCE

1. **CIMA** study material

INDIAN ECONOMY

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: This paper enables students to have an understanding of the important issues and problems of the Indian economy.

MODULE 1- NATURE OF THE INDIAN ECONOMY

Basic Features of Indian Economy -GDP of India – Trends, Composition and Sectoral Changes in Indian Economy –Concepts of Money Supply in India. Demographic Profile - Occupational Structure - Causes for and Effects of Population Growth –National Population Policy.

Learning Outcome: To know the nature of the Indian Economy. **(12 Hours)**

MODULE 2- POVERTY AND UNEMPLOYMENT IN INDIA

Concept of Poverty in India, Poverty Line, Causes of Poverty, Unemployment in India, Measurement of Unemployment, Causes of Unemployment in India, Current Employment Generation and Poverty Alleviation Programmes in India- Self-Help Groups and Women Empowerment.

Learning Outcome: To understand the concepts of poverty and unemployment. **(12 Hours)**

MODULE 3- AGRICULTURE AND DEVELOPMENT

Nature of Indian Agriculture; Agricultural Productivity; Land Reforms; Agricultural Credit; Micro Finance; Kisan Credit Card, Agricultural Marketing; Agricultural Policy; Impact of Globalisation on Indian Agriculture - Concept of Sustainable Agricultural Development - Food Security and Public Distribution System.

Learning Outcome: To know the Impact of Globalisation on Indian agriculture. **(12 Hours)**

MODULE 4- INDUSTRY AND DEVELOPMENT

Industrial Policy of 1991; Industrial Finance; MSMEs - Role, Problems and Government Measures for their Growth; Industrial Sector Reforms Since 1991 – Disinvestment-Delicensing - Foreign Direct Investment –Foreign Capital; Industrial Sickness. SEZ -

Concept and Role.

Learning Outcome: To understand the role of various economic policies in promoting the development of Indian Economy. **(12 Hours)**

SKILL DEVELOPMENT

1. To prepare a report on demographic profile of people in any area of their choice.
2. To prepare a report on Self Help Groups and their contribution to the process of development.
3. To prepare a report on women empowerment and contribution to development of Indian economy.
4. To conduct survey on SEZ and prepare a report on the same.
5. To Examine the sectorial contribution of Indian economy over the years.
6. To prepare a report on policy implications on different sectors.

BOOKS FOR STUDY AND REFERENCE

1. Agarwal, A.N., (2014) *Indian Economy: Problems of Development and Planning*, 39th Ed. New Delhi, Wilshaw Prakashan.
2. Datt Gaurav and Sundharam's (2016) *Indian Economy*, 72nd Edition, New Delhi: S Chand publishing Limited.
3. Dhingra, I.C., (2014) *The Indian Economy: Environment and Policy*, 28th Ed. New Delhi, Sultan Chand & Sons,
4. *Government of India: Economic Survey* (Annual) New Delhi, Ministry of Finance.
5. Kapila Uma, (2014), *Indian Economy: Policies and Performances*, Academic Foundation.
6. Mahajan, Ashwani and Gaurav Dutt (2013) *Indian Economy*, 68th Ed. New Delhi, S. Chand & Company Ltd.
7. Misra, S.K. and V.K. Puri (2015) *Indian Economy 33rd Revised Edition.*, New Delhi. Himalaya Publishing House.

DIRECT TAXES – II

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To enable the students to acquire practical knowledge on direct taxation.

MODULE 1 - INCOME FROM HOUSE PROPERTY

Income from house property – annual value of let out and self-occupied property –Interest on loan U/S 24 - Concept of unrealized rent and composite rent – deductions (Problems).

Learning Outcome: To learn to compute taxable income from house property. **(12 Hours)**

MODULE 2 - PROFITS AND GAINS FROM BUSINESS AND PROFESSION

Profits and Gains from business and profession- Deductions Permissible U/S 30 to 37, Payment not deductible, deemed income, problems on computation of business income, computation of professional income, computation of total income.

Learning outcome: To learn to compute business and professional incomes. **(12 Hours)**

MODULE 3- CAPITAL GAINS

Capital gains- Meaning- Transfer- Capital asset- Short term- long term capital gain- cost of acquisition- Exemptible capital gains, problems on computation of capital gains.

Learning Outcome: To understand the computation of long term and short term capital gains. **(12 Hours)**

MODULE 4- INCOME FROM OTHER SOURCES

Income from other sources - Interest on securities- grossing up of interest- deductions under section 57, computation of income from other sources.

Learning Outcome: To find out taxable income from other sources. **(12 Hours)**

SKILL DEVELOPMENT

1. Chart of capital gains index numbers.
2. Table of rates of TDS.
3. Filing of income tax returns.
4. List of enclosures for IT returns.
5. Tax planning.

BOOKS FOR STUDY AND REFERENCE

1. Ahuja Girish and Gupta Ravi (2019) *Direct Taxes Law & Practice*, New Delhi: Bharat Law House Private Ltd.
2. Kadkol M.B (2019) *Income Tax Law & Practice*, Hubli: Renuka Prakashan Publications.
3. Manoharan and Hari G.R (2019) *Student hand book on Income Tax Law*, Ludhiana: T.N. Snow white Publications.
4. Mehrotra H.C (2019) *Income Tax Law & Accounts*, New Delhi: Sahithya Bhavan Publications.
5. Rao Sadashiva (2019) *Business Taxation I and II*, Udupi: Sushrutha Books.
6. Sampath Iyengar A.C. (2019) *Law of Income Tax*, Allahabad: Bharat Publishing House.
7. Sharma B. R. (2019) *Direct Tax Planning and Management*, New Delhi: Random Publications.
8. Singhania V.K (2019) *Students guide to Income Tax*, New Delhi: Taxman Publications Private Ltd.
9. Singhania V.K. and Singhania Monica (2019) *Taxman's Income Tax*, New Delhi: Taxman Publications Private Ltd.
10. Sundaram V.S. (2019) *Commentaries on the Law of Income-Tax in India*, Allahabad: Law Publishers India Ltd.

CORPORATE LAW

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To give an insight into the main provisions of the Companies Act relating to the formation, running and closure of the Joint Stock Company.

MODULE 1- INTRODUCTION TO COMPANY LAW

Introduction- Features of joint stock companies. Lifting of corporate veil under judicial interpretation and statutory provisions. Kinds of companies – chartered, statutory and registered companies; private limited companies, Public Ltd companies- privileges of private Ltd company over public Ltd company. Holding, subsidiary government companies, foreign companies. Other types of companies – deemed public company, Association not for profit companies or licensed company.

Learning outcome: To understand the concept of Company and Company Law. **(12 Hours)**

MODULE 2- FORMATION OF COMPANY-MEMORANDUM AND ARTICLES OF ASSOCIATION

Formation of a company- Promoters, Rights, Duties and Liabilities of a Promoter, Effects of Pre- Incorporation Contracts, Memorandum of Association – Contents, Clauses and Alteration of Memorandum of Association, Doctrine of Ultra Vires.

Articles of Association- Contents, Alteration, Doctrine of Constructive Notice, and Doctrine of Indoor Management

Learning Outcome: To know the procedure of forming the company along with Memorandum and Articles of Association. **(12 Hours)**

MODULE 3- SHARE CAPITAL AND BORROWING

Prospectus- Golden Rules to Prospectus, Statement in lieu of Prospectus and consequences of Mis-Statement in Prospectus.

Shares-meaning and kinds of shares. Share Capital-Share Certificate, Share Warrant, Transfer and Transmission of shares.

Learning Outcome: To understand the concept of borrowings by the company. **(12 Hours)**

MODULE 4- COMPANY MANAGEMENT

Company Management- Appointment of Directors and Removal of Directors. Membership – Modes of Acquiring Membership, Register of Members, Termination of Membership. Meetings and Resolution: Types of Meeting, Statutory Annual General Body Meeting and Extra- Ordinary Meeting. Appointment of chairman, Resolution and Types of Resolution.

Winding up – Modes of winding up, Effect of winding Order, Costs of Winding up.

Learning Outcome: To understand the various procedures in company management.

(12 Hours)

Following Case Laws are to be Specifically dealt with:

- 1) Solomon Vs Solomon and company Ltd,
- 2) Continental Tyre and Rubber Company Vs Daimler Company Ltd
- 3) Dinshaw Maneekjee Petit Vs Income Tax Officer
- 4) Gilford Motor Company Vs Horne
- 5) Satyam Computers Fraud
- 6) Ashbury Rly Carriage & Iron Co Ltd
- 7) Brown V British Abrasive Wheel Co Ltd
- 8) Jones Vs Lipman
- 9) Kotla Venkataswamy Vs Ramamurthy
- 10) Royal British Bank Vs Turquand

BOOKS FOR STUDY AND REFERENCE

1. Kapoor N D (2016) *Company Law*, S. Chand and Sons, New Delhi.
2. Singh Avtar (2004) *Company Law*, Eastern book Company, Lucknow.
3. Gogna, P P.S(2010) *Company Law*, S. Chand and Sons, New Delhi.
4. Bagriyal, Ashok. K (2009) *Company Law*, Vikas Publishing House, New Delhi.
5. Maheshwari and S. N. Maheshwari (1990) *Company Law*, Mayoor Paperbacks, New Delhi.
6. Myneri, S.R (2016) *Company law*, Asia Law House, Hyderabad.

ADVANCED FINANCIAL REPORTING (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVES OF THE PAPER:

To acquaint students with how to effectively with how to effectively source the long-term finance, particularly their capital investments. It also deepens the coverage of financial reporting to more complex aspects of group accounting. The recognition and measurements of various elements of the financial statements. Financial statements provide insights about the financial performance and position of the organization over time and in comparison with other firms

MODULE 1 - SOURCES OF LONG TERM FINANCE

Types and sources of long-term finance for an incorporated entity. Characteristics of different types of longterm debt and equity finance. Markets for and methods of raising long-term finance. Operation of the stock and bond markets-Share and bond issues - Role of advisors.

Learning Outcome: To Compare and contrast types and sources of long-term funds.

(10 Hours)

MODULE 2 - WEIGHTED AVERAGE COST OF CAPITAL (WACC) FOR AN INCORPORATED ENTITY.

Cost of equity for an incorporated entity - dividend valuation model-Cost of equity using the dividend valuation model, with and without growth in dividends. Post-tax cost of debt for an incorporated entity - Post-tax cost of bank borrowings.-Yield to maturity of bonds - post-tax cost of bonds. Post-tax cost of convertible bonds.

Learning Outcome: To assess the cost of long-term funds and Weighted Average Cost of Capital.

(14 Hours)

MODULE 3 - FINANCIAL REPORTING STANDARDS

IFRS 15- Revenue from Contracts with Customers • IFRS 16 – Leases • IAS 37 – Provisions, Contingent Liabilities and Contingent Assets • IFRS 9 – Financial Instruments • IAS 32 – Financial Instruments: Presentation • IAS 38 – Intangible Assets • IAS 12 – Income Taxes • IAS 21 – Effect of Changes in on Foreign Exchange Rates

Learning Outcome: To incorporate accounting transactions and adjustments in accordance with relevant international accounting standards.

(14 Hours)

MODULE 4 –GROUP ACCOUNTS

Preparation of basic group accounts applying the financial reporting standard- rules of consolidation, goodwill, foreign subsidiaries, minority interests and associated companies- organisation's strategy as executed through mergers and acquisitions and the setting up of subsidiaries- performance management of responsibility centres.

Learning Outcome: To know the impact on the preparation of the consolidated financial statements. **(12 Hours)**

MODULE 5 - RELATED PARTY DISCLOSURES AND INTEGRATED REPORTING

Need for and nature of disclosure of transactions between related parties- Need - nature of disclosure of transactions between related parties. Disclosures for earnings per share.Context of integrated reporting - International Integrated Reporting Council - Integrated thinking - International Framework-Benefits and limitations of the Framework

Learning Outcome: To explain nature of disclosure of transactions between related parties. **(08 Hours)**

MODULE 6 - ANALYSIS OF FINANCIAL PERFORMANCE AND POSITION- I

Evaluation of financial performance, financial position and financial adaptability of an incorporated entity Ratios for profitability-financial performance-financial position and financial adaptability-Evaluation of the financial performance, financial position and financial adaptability based on the information contained in the financial statements provided. Actions to improve an entity's financial performance and financial position.

Learning Outcome: To evaluate financial performance, financial position and financial adaptability of an incorporated entity. **(12 Hours)**

MODULE 7 - ANALYSIS OF FINANCIAL PERFORMANCE AND POSITION - II

Limitations of ratio analysis: Limitations of ratio analysis based on financial statements- internal and external factors. Inter-segment comparisons.-International comparisons.

Learning Outcome: To assess inter-segment comparisons and international comparisons. **(10 Hours)**

SKILL DEVELOPMENT

1. Case studies

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material

RESEARCH METHODOLOGY

Teaching	Tutorials	Practical	Total Hours	Credits
48	04	04	56	02

OBJECTIVE OF THE PAPER: To acquaint the students with the principles of research in the business domain and enabling them to follow the suitable methodology by designing an appropriate frame incorporating the analytical skills for business research.

MODULE 1- BASICS OF RESEARCH

Research- Meaning-Objective- Types- Approaches- concept of research- Significance- Research Process- Motivation in Research- Criteria for good research- Problems. Research Hypothesis- characteristics.

Learning Outcome: To understand the conceptual framework of research adopted in business domain. **(12 Hours)**

MODULE 2- RESEARCH PROBLEM AND RESEARCH DESIGN

Research Problem- Identification of research problem selection- necessity. Phases of Research Design.

Learning Outcome: To identify the research problem in order to design a suitable research plan. **(08 Hours)**

MODULE 3- SAMPLING DESIGN, MEASUREMENT AND SCALING

Sampling Design- Good sample design- types of sampling. Sampling Frame.

Measurement and Scaling Techniques: Measurement Scales- techniques.

Scaling- meaning- classification- bases- important scaling techniques.

Learning Outcome: To understand the different sampling and scaling methods adopted while doing research. **(14 Hours)**

MODULE 4- DATA COLLECTION, DATA ANALYSIS AND REPORT WRITING

A. Types of data- Primary data and Secondary data (Collection- Assumptions- Advantages- Limitations) – Characteristics of a good questionnaire, schedule and Interview- editing- coding- classification- tabulation- validity and reliability of data- Use of statistical software for data analysis.

Learning Outcome: To study the sources of collecting the data and to comprehend theoretically the significance of coding, classifying, tabulating and validating the data using statistical techniques. **(10 Hours)**

B. Report writing -Structure of report and issues of plagiarism.

Learning Outcome: To learn the art of report writing. **(04 Hours)**

SKILL DEVELOPMENT

- a. Analyse a corporate problem and draft a report using the case study method.
- b. Interview the auto drivers at the local vicinity and address their issues by adopting the questionnaire (using scaling technique) method.
- c. Select any two competing products and make a report on the brand switching of the respondents adopting interview method.

BOOKS FOR STUDY AND REFERENCE

1. Cooper Donald, Schindler S. Pamela and Sharma J K (2012) *Business Research Methods*, 11th Edition, New Delhi: Tata Mc Graw Hill.
2. Dhawan Sanjeev (2010) *Research Methodology for Business and Management Studies*, New Delhi: Swastik Publications.
3. Gupta S L and Gupta Hitesh (2015) *Business Research Methods*, Seventh Edition, New Delhi: McGraw Hill Education (India) Private Limited.
4. Kumar Ranjit (2014) *Research Methodology: A Step-by-Step Guide for Beginners*, Fourth Edition, New Delhi: Sage Publication.
5. Kothari C.R (2005) *Research Methodology, Methods and Techniques*, New Delhi: New Age International (P) Limited Publishers.
6. Munshi M M and Reddy K Gayathri (2015) *Research Methods*, Mumbai: Himalaya Publishing House.
7. Sachdeva J K (2017) *Business Research Methodology*, Third Edition, Mumbai: Himalaya Publishing House.
8. Singh Inderpal, Kaur Rithugeet, Kaushal Vijay and Kaur Pawanpreet (2013) *Research Methodology and Statistical Methods*, New Delhi: Kalyani Publishers.
9. T Lakshmi, Y Kumar Umesh and Rukhsana Azmath (2016) *Business Research Methods*, Mumbai: Himalaya Publishing House.
10. Zikmund G. William, Babin J Barry, Carr C. Jon, Adhikari Atanu, Griffin Mitch (2012) *Business Research Method- A South Asian Perspective*, Eighth Edition, New Delhi: Cengage Learning.

IV SEMESTER – OPEN ELECTIVE

PESRSONAL INVESTMENT AND TAX PLANNING

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To acquaint students with the basic knowledge of Investment and Tax planning.

MODULE 1- UNDERSTANDING PERSONAL INVESTMENT PLAN - I

Time value of money applications, Personal financial statements, Cash flow and debt management. Risk management and insurance decision in personal financial Planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance. Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counselling Investment Planning: Risk Return Analysis, Mutual Fund, Derivatives, Asset Allocation, Investment strategies and Portfolio construction and Management.

Learning Outcomes:

- 1) Learn the importance, and have a basic understanding of Tax planning techniques.
- 2) Develop and identify analytical skills, by lecture and class discussion to facilitate effective financial decision-making, including informed decisions regarding investment, insurance, retirement, and estate planning.

(10 Hours)

MODULE 2- UNDERSTANDING PERSONAL INVESTMENT PLAN – II

Gratuity, Other Pension Plan and Post- retirement counselling Investment Planning: Risk Return Analysis, Mutual Fund, Derivatives, Asset Allocation, Investment strategies and Portfolio construction and Management.

Learning Outcomes:

Upon course completion, the student should have the ability to have a working knowledge of the materials covered in the course, thereby providing the student with the ability to make – and, if necessary access, sources – for making appropriate financial decisions, both personal and business.

(06 Hours)

MODULE 3- TAX PLANNING

Income-tax computation for Individuals- Direct Taxes

Income from salary, House property, Business and Profession, Capital Gains and Other Sources

Computation of Gross Total Income, Deductions available from 80C to 80U. Computation of Total Income. Tax Rebate, Tax Liability. Filing of Returns of an Individual Income. E-filing.

Learning outcomes:

The main objective of the course is to give an understanding of income tax laws in India and be able to do tax planning. Students of the course will be able to state the use of deductions of expenses to reduce the taxable income. **(08 Hours)**

SKILL DEVELOPMENT

1. Study the Form 16 of the employee.
2. Study the schemes which are exempted from tax as per Income Tax Act.

BOOKS FOR STUDY AND REFERENCE

1. Ranganathan and Madhumathi (2012) *Investment Analysis and Portfolio Management*, Pearson Publication, New Delhi.
2. George Rejda (2013) *Principles of Risk Management and Insurance*, Pearson publication, New Delhi.
3. Bhalla V K, (2011) *Investment Management – Security Analysis & Portfolio Management*, S. Chand and Company Limited.
4. Mehrotra C (2018) *Income Tax Law & Accounts*, Sahitya Bhavan Publications, New Delhi.
5. Singhanian V K and Singhanian Monica (2018) *Taxman's Income tax*, Taxman Publications Private limit, New Delhi.

FUNDAMENTALS OF ACCOUNTING

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To provide knowledge and understanding of the basic framework of financial statements and their preparation and reporting requirements.

MODULE 1 - INTRODUCTION AND CONCEPTUAL BASIS OF ACCOUNTING

Meaning of Accounting; Objectives of Financial Accounting and Reporting – Users of Financial Accounting Information - Limitations of Accounting – Qualitative characteristics of financial statements: Understandability, Relevance, Reliability and Comparability - Basic Financial Statements (Balance sheet, Profit or loss statement, cash flow statement) Understanding the Concepts of Equity, Assets, Liabilities, Income, Expense and Revenue vs. Capital – Accounting Concepts & Conventions, GAAP.

Learning Outcome: To explain the underlying assumptions, policies and accounting estimates. **(06 Hours)**

MODULE 2 - FRAMEWORK OF ACCOUNTING

Accounting Cycle – Classification of Accounts (based on Accounting Equation Method) - Process of Journalising – Posting to Ledgers - Preparation of Trial Balance - Preparation of Subsidiary Books: Purchases, Sales, Purchases Returns, Sales Returns, and Journal Proper.

Learning Outcome: To apply the principles of double – entry book keeping. **(08 Hours)**

MODULE 3 - FINAL ACCOUNTS OF SOLE TRADING CONCERN

Preparation of Final Accounts of a Sole Trade - Meaning of Final Accounts -Trading Account- Meaning, Purpose and Preparation- Profit and Loss Account- Meaning, Purpose and Preparation. Balance Sheet- Marshalling of Balance sheet - Problems on preparation of Trading & Profit & Loss Account and Balance Sheet. **(10 Hours)**

SKILL DEVELOPMENT

1. Study of published financial statements of firms (developing skills to interpret the financial statements & assess performance).
2. Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same.
3. Generate different types of financial and cost related reports using excel and tally.
4. Find out the accounting system adopted by a sole proprietor.

BOOKS FOR STUDY AND REFERENCE

1. Anil Kumar V S, Mariappa and V Rajesh Kumar (2016) *Fundamentals of Advanced Accounting*, Kolkata: Himalaya Publishing House.
2. Goyal V K and Goyal Ruchi (2012) *Financial Accounting*, New Delhi: PHI learning Private Limited.
3. Gupta R.L and Gupta V K (2013) *Book keeping and Accounts*, New Delhi: Sulthan Chand and Sons.
4. Jain S P and Narang (2017) *Basic Financial Accounting*, Ludhiana: Kalyani Publishers.
- 5.. Maheshwari V.S.N and Maheshwari S.K (2015) *Financial Accounting*, Bangalore: Vikas Publishing House.
6. Maheshwari S. N and Maheshwari S. K (2014) *Introduction to Accountancy*, New Delhi: Vikas Publishing House Private Limited.
7. SofatRajani and Hiro Preethi (2012) *Basic Accounting*, New Delhi: PHI learning Private Limited.
8. Shukla M.C and Grewal T S (2015) *Introduction to Accounting & Advanced Accounting*, New Delhi: S Chand & Company Limited.
9. Tulsian P.C (2013) *Financial Accounting*, New Delhi: Pearson Education Private Limited.
10. Tulsian P.C, and CA Bharath Tulsian (2012) *Fundamentals of Accounting* (Kindle Edition), New Delhi: MC Graw Hill Education Private Limited.

TRAVEL AND TOURISM MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To provide the student with an introduction to the world of business and particularly to business as it applies to the Travel and tourism of hospitality industry.

MODULE 1- INTRODUCTION TO TRAVEL AND TOURISM

Definition-concepts and classification and historical development of travel and tourism, types of tourist-visitor-excursionist, types and forms of tourism; tourism system, components of tourism and its characteristics. Tourism planning process; assessment of tourist demand;

Learning outcomes: To learn about demand for tourism industry and to understand the basic concepts of tourism. **(8 Hours)**

MODULE 2- ITINERARY PREPARATION

Definition, Concept, Typology, Duration, Do's and don'ts of itinerary preparation - Limitations and Constraints, Custom made itinerary and Readymade itinerary, Factors to be considered while preparing an itinerary - Seasonal itinerary -Product based itinerary-All-inclusive itinerary.

Learning outcomes: To learn how to prepare the itinerary. **(8 Hours)**

MODULE 3- TOUR PACKAGING AND PRODUCTS

Definition-Types-Forms and Components of Package Tour. Advantages and Disadvantages of Package Tour. Negotiation of Package Tour. Product Oriented Package tour: Health tourism, Yoga, Meditation and Nature Cure –Beach holidays- Pilgrim Tours. Adventure Package: Soft and Hard adventure -Concepts and guidelines: Desert safaris, Mountaineering, Skiing, White Water Rafting, and Scuba Diving, Golf tours, Theme tours and Cruise. Special Interest Tours: MICE Tours- Eco and Wildlife tours- Ethnic tours and Architectural tours - Farm tours -Fairs and Festivals- Rural/Village tour.

Learning outcomes: To learn how to design the tour packages.

(8 Hours)

SKILL DEVELOPMENT

- Visit travel agencies and prepare a report on working of the same.
- Work as tour guide in tour agencies
- Prepare an itinerary for the various tour packages

BOOKS OF STUDY AND REFERENCE

1. Chris Cooper, 2016, "*Essentials of Tourism*" Harlow, United Kingdom, Pearson Education Limited.
2. Pran math Seth, "*An introduction to your and tourism*" New Delhi, Sterling publishers.
3. Bhatia K.A "*Internal tourism management*", New Delhi, sterling publishers.
4. Jacob Ronatt, "*Tourism operations and management*" New Delhi, Oxford publishers.
5. Weaver, D. (2006) "*Sustainable tourism: Theory and Practice*". Sydney, Butterworth Heinemann.
6. A.K Bhatia, "*Tourism development- principles and practices*" New Delhi, sterling publishers.
7. Jagmohan "*Travel agency operations*" New Delhi, Kanishka Publishers & Distributors.
8. Ernie Health & Geoffrey Wall, "*Marketing Tourism Destinations*", John Wiley & Sons. Inc.
9. M.N. Chand, (2009), "*Travel Agency Management*", Anmol Publications Private Limited.
10. Acharya ram, "*Tourism and cultural heritage of India*", Jaipur, Rosa publication.
11. Weaver David, Lawton Laura (2014) "*Tourism Management*" New York, United States, John Wiley & Sons Inc.

NEW VENTURE CREATION AND ENTREPRENEURSHIP

Teaching	Tutorials	Practical	Total Hours	Credits
24	03	03	30	01

OBJECTIVE OF THE PAPER: To inculcate an understanding of the concept of entrepreneurship and to give a direction for the budding entrepreneurs to start up their own venture.

MODULE 1- INTRODUCTION TO ENTREPRENEURSHIP DEVELOPMENT

Entrepreneurship: Concept and Definitions; features, functions, need of Entrepreneurship development; Entrepreneurial decision process, Types of Entrepreneurs, Qualities of an Entrepreneurs.

Concepts of Entrepreneurship Development - EDP Programmes, Manager vs. Entrepreneur, Family run business, Women Entrepreneurship, Rural Entrepreneurship, Social Entrepreneurship.

Learning Outcome: To understand the basics of entrepreneurship, different types of entrepreneurs and to understand the outcomes of social, rural and women entrepreneurs
(08 Hours)

MODULE 2 - FINANCING OF AN ENTERPRISE

Financing the New Venture: Importance of new venture financing, venture capital, determining ideal debt-equity mix, Angel Investors.

Enterprise Development- Start Up Analysis -The Challenges of New-Venture Start -ups, Start -ups in India, Pitfalls in selecting new venture, Critical factors for New ventures, Reasons for new Ventures failure

Learning outcome: To prepare a budget for start-ups and know the proper sources of funding to the enterprises.
(08 Hours)

MODULE 3- FORMULATION OF BUSINESS PLAN

Meaning of business plan, purpose, Opportunity identification and selection; formulation of business plan, Plan preparation for new ventures, Format of a business plan, Writing a business plan, contents, components and elements of a business plan. Learning Outcome: To learn to write a business plan and draft a business idea and to brain storm business ideas. (08 Hours)

SKILL DEVELOPMENT

1. Make a business plan.
2. Read a book about one entrepreneur.

BOOKS OF STUDY AND REFERENCE

1. Bruce R Barringe and Ireland R. Duane (2012) *Entrepreneurship*, South Asia. Pearson.
2. Chandra Prasana (2011) *Projects – Planning, Analysis, Selection, Implementation and Reviews*, Tata McGraw-Hill.
3. Dayanandan R. and. Nilascoarputharaj A. (2012) *Entrepreneurship development and small business management*.
4. Desai Vasantha (2007) *Small Scale Industries and Entrepreneurship*, New Delhi: Himalaya Publishing House.
5. Desai Vasantha (2007) *Dynamics of Entrepreneurial Development and management*, 4th Edition New Delhi: Himalaya Publishing House.
6. Gupta K Nirmal. (1992) *Small Industry – Challenges and Perspectives*, New Delhi: Anmol Publications.
7. Jain C P (2012) *Handbook for New Entrepreneurs*, EDII, New Delhi: Oxford University Press.
8. Manimala Mathew (2010) *Entrepreneurship Theory at the Crossroads*, Paradigms & Praxis, New Delhi: 2/e Biztrantra.
9. Rao Kuratko, (2012) *Entrepreneurship*, New Delhi: Cengage Learning.
10. Reddy Narayana P. (2010), *Entrepreneurship*, New Delhi: Cengage Learning India Private Limited.

V SEMESTER – CORE PAPER

COST ACCOUNTING

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To familiarize students with various cost accounting concepts, objectives, process, elements of cost and cost audit.

MODULE 1- INTRODUCTION TO COST ACCOUNTING

Introduction-Meaning and definition of Cost, costing, cost accounting and cost accountancy - Objectives of cost accounting - Limitations of financial accounting - Relationship between Cost Accounting and Financial Accounting - Advantages of cost accounting. Application of cost accounting – designing and installing cost accounting Systems - Methods and Techniques of cost accounting - Cost unit and cost centre - Meaning and Types- Classification of costs (Based on elements, function and behaviour).

Preparation of cost sheet and tender.

Learning Outcome: To understand and explain basic conceptual framework of cost, cost accounting, costing methods, techniques and the relevance of different types of cost in decision making process. **(14 Hours)**

MODULE 2- MATERIAL CONTROL AND PRICING OF MATERIAL ISSUES

Material control: Meaning and objectives - Purchase of Materials - Types of purchasing - centralized and decentralized purchasing - Purchase procedure – Pricing of material purchases- problems. Stores control -Meaning-storage of materials-classification and codification -Inventory control: Meaning and techniques-Meaning of Bin Card- Fixation of stock levels-Economic Order Quantity- ABC Analysis (theory) – perpetual inventory system- physical stock verification: Periodical and continuous stock verification-merits -Problems on stock levels, Economic Order Quantity and Bin card-material losses- types.

Pricing of Material Issues- Issue of Materials- Material requisition - Bill of Materials - Material returned note - Material transfer note. Pricing the material issues – methods – FIFO

– LIFO - Simple average - Weighted average - Base stock method - treatment of purchase return and Returns to shop floor - Treatment of surplus & shortage.

Learning Outcome: To understand and explain concepts of material cost and material cost control and calculate pricing of material purchase, inventory control techniques. To understand and explain concepts of issue of material and prepare stores ledger under different methods of pricing of material purchases. **(12 Hours)**

MODULE 3 LABOUR COST

Labour – Meaning - Direct and Indirect labour. Time keeping and Time booking - Meaning and objectives. Idle time and Overtime: Causes and control. Labour Turnover: Meaning, causes and measurement of labour turnover. Systems of wage payment -: Time wage: Merits and demerits. - Piece rate system: Merits and demerits. Taylor's differential piece rate system and Merrick's differential piece rate system - Halsey's Incentive plan - Rowan's Incentive plan. Theory and problems.

Learning Outcome: To understand and explain conceptual framework of labour and labour cost, calculate labour cost, gross wage and net wage, different systems of wage payment. **(12 Hours)**

MODULE 4- OVERHEADS

Overheads - Classification - procedure of accounting and control of overheads - allocation of overhead expenses - apportionment of overhead expenses - Distinction between allocation and apportionment- basis of apportionment - primary and secondary distributions (Repeated & Simultaneous equation method only) -Absorption of factory overheads-methods of absorption – machine hour rate - problems.

Learning Outcome: To understand and explain concepts of labour and labour cost, prepare primary and secondary distribution summary of overheads, absorption of factory overheads and calculate overhead absorption rates. **(12 Hours)**

MODULE 5- COST ACCOUNTING RECORD AND COST AUDIT

Nature and scope of cost audit - cost accounting record and cost audit under companies act 2013 – purpose - advantages of cost audit - implementing authorities of cost audit - techniques and programmes - cost audit report - cost auditor appointment, rights and

responsibilities. Learning Outcome: To understand and explain cost audit, scope, audit report and duties of cost auditor. **(06 Hours)**

SKILL DEVELOPMENT

1. Preparation of imaginary cost statement of any industry.
2. Identify the cost elements of a product in a manufacturing unit.
3. Collection and classification of overheads of 2 industries.
4. List out the materials used in 5 industries.

BOOKS FOR STUDY AND REFERENCE

1. Adiga K S (2013) *Cost and Management Accounting*, Udupi: Shubha Prakashana.
2. Arora M N (2009) *Essentials of Cost Accounting*, New Delhi: Vikas Publishing House Pvt Ltd.
3. Banerjee Bhabatosh (2011) *Cost Accounting Theory and Practices*, New Delhi: PHI learning Pvt Ltd.
4. Gupta S P (2002) *Management Accounting*, Agra: Sahitya Bhavana.
5. Jain S P and Narang K L (2013) *Cost Accounting Principles and Practices*, New Delhi: Kalyani publishers.
6. Jawaharlal and Shrivatsava Seema (2009) *Cost Accounting*, Noida: Mc Graw-Hill Education (India) Ltd.
7. Khan M Y and Jain P K (2000) *Theory and Problems of Management and Cost Accounting*, Noida: Mc Graw-Hill Education (India) Ltd. 73
8. Raman B S (2014) *Cost Accounting*, Mangalore: United Publishers.
9. Tukaram Rao (2004) *Cost and Management Accounting*, New Delhi: New Age International (P) Ltd Publishers.
10. Tulsian P C (2011) *Introduction to Cost Accounting*, New Delhi: Sulthan Chand and Sons.

ADVANCED MANAGEMENT ACCOUNTING (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: Focusing primarily on the long term, advanced management accounting builds on the insights about costs and their drivers (from management Accounting) to provide the competencies needed to analyse plan and manage costs to support the implementation of the organisation's strategy. It shows how to manage and control the performance of various MODULE s of the organisation in line with both short-term budgets and long-term strategy.

MODULE 1 - COST PLANNING AND ANALYSIS FOR COMPETITIVE ADVANTAGE

Techniques for analysing and managing costs for competitive advantage - activity-based management - Total Quality Management (TQM) techniques - techniques for enhancing long-term profits – application of learning curves to estimate time and cost for activities, products and services.

Learning Outcomes:

- ☐ To evaluate activity-based management.
- ☐ To evaluate Total Quality Management (TQM) techniques.
- ☐ To apply learning curves to estimate time and cost for activities. **(10 Hours)**

MODULE 2 - CONTROL AND PERFORMANCE MANAGEMENT OF RESPONSIBILITY CENTRES -I

Decision making in responsibility centres - information needed for decision making in different organisational structures – preparation of reports to inform decisions.

Learning Outcome:

- ☐ To discuss decision making in responsibility centres. **(10 Hours)**

MODULE 3 - CONTROL AND PERFORMANCE MANAGEMENT OF RESPONSIBILITY CENTRES-II

Issues arising from the use of performance measures and budgets for control – preparation of performance reports for the evaluation of projected and actual performance - traditional and non-traditional approaches to performance measurement - criticisms and behavioural aspects of budgeting in responsibility centres. Learning Outcome:

- ☐ To discuss issues arising from the use of performance measures and budgets for control.

(10 Hours)

MODULE 4 - CONTROL AND PERFORMANCE MANAGEMENT OF RESPONSIBILITY CENTRES-II

Issues arising from the division of the organisation into responsibility centres - behavioural consequences of performance measurement within an organisation - transfer pricing systems - effects of transfer price. Learning Outcome:

- ☐ To evaluate issues arising from the division of the organisation into responsibility centres.

(08 Hours).

MODULE 5 - LONG-TERM DECISION MAKING II

Information to support project appraisal – analysis of information for use in long-term decision making (including consideration of tax, inflation and other factors) - financial consequences of dealing with long-run projects, in particular the importance of accounting for the time value of money – investment appraisal techniques and their results.

Learning Outcome:

- ☐ To evaluate information to support project appraisal.

(08 Hours)

MODULE 6 - LONG-TERM DECISION MAKING II

Pricing strategies and their consequences - pricing strategies and their consequences. Learning Outcome:

- ☐ To discuss pricing strategies and their consequences.

(06 Hours)

MODULE 7 - MANAGEMENT CONTROL AND RISK

A. Analysis of information to assess its impact on long-term decisions – application sensitivity analysis - analysis risk and uncertainty.

B. Management's responsibilities with regard to risk - risk management - risks associated with the collection and use of information. Learning Outcomes:

- ☐ To apply sensitivity analysis
- ☐ To discuss the risks associated with the collection and use of information. **(08 Hours)**

SKILL DEVELOPMENT

1. Case studies

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material

OPERATIONS MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To acquaint basic knowledge in operations techniques to the students.

MODULE 1- INTRODUCTION TO OPERATIONS MANAGEMENT

Basic concepts of Operation Research (OR): Meaning, Definition, Phases, Features. Operations Research models, Application of OR in Business, importance of operations Research.

Learning outcomes:

- a. Students will understand the basics of Operations Management.
- b. The study will make students to realise the various areas of applicability of Operations Management. **(08 Hours)**

MODULE 2- NETWORK ANALYSIS

Networking Concepts; methods, CPM Computations: Finding critical path - Different Floats; PERT Computations: Computation of earliest and latest allowable times, difference between PERT and CPM, Crashing of a Project. (Problems to be worked out)

Learning Outcome:

- a. Students will be educated on application of CPM and PERT in various industries.
- b. Crashing techniques will educate students on cost –time trade off. **(14 Hours)**

MODULE 3- TRANSPORTATION PROBLEMS

Meaning, mathematical formulation, balanced problem and unbalanced problem-Methods for finding initial solution: North West Corner Method, Least Cost Method, Vogel's Approximation Method; Finding Optimal Solution- Modified distribution method

Learning Outcome:

Students will learn to apply various transportation techniques to find out the optimal cost.
(14 Hours)

MODULE 4- ASSIGNMENT PROBLEMS

Assignment problems- Meaning, Mathematical equation, balanced problem and unbalanced problem- optimal solution by using Hungarian Assignment Method.

Learning Outcome:

Students will be educated on how to apply assignment techniques on assigning one man one machine principle to find out the optimal cost. **(10 Hours)**

MODULE 5- JOB DESIGN, WORK ENVIRONMENT TECHNIQUES AND MODERN TRENDS IN OPERATIONS MANAGEMENT

Fundamentals of job design, considerations in job design, work environment, uses of job design, setting work standards, work measurement techniques.

Modern trends in operations technology, Automation, Artificial intelligence, EDI (Electronic Data Interchange)

Learning outcomes:

Students will understand various work assessment concepts and modern day tools of Operations management. **(10 Hours)**

BOOK S FOR STUDY AND REFERENCE

1. Balasubramani and Tamilarasi (2002) *Operations Research*, 1/e, Natarajan.
2. Gupta and Khanna (2005) *Quantitative Techniques for Decision Making*, PHI Publication.
3. Gupta Premkumar and Hira D.S (2010) *Operations Research*.
4. Kalavathy S (2009) *Operations Research*, 2/e. Vikas Publishing House.
5. Sharma J.K (2008) *Operations Research*, Mc Millan Publications, India.

ADVANCED TAXATION- I

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To acquaint students with knowledge about Direct Tax laws pertaining to various assesses with latest amendments

MODULE 1- SET OFF AND CARRY FORWARD OF LOSSES

Clubbing of incomes and aggregation of income; set off and carry forward of losses; Deductions to be made in computing total incomes. Filing of returns under section 139, Permanent account number- features-procedure- benefits.

Learning outcomes: To make students aware of various set-off and carry forward procedures on heads of income. **(08 Hours)**

MODULE 2- DEDUCTION UNDER SECTION 80

Deduction from Gross Total Income -80C, 80D,80DD, 80DDB, 80E, 80G, 80GG, 80GGA,80GGB, 80GGC, 80 TTA, 80TTB, 80QQB, 80RRB, 80U. (With latest amendments)
Problems to be solved on 80D, 80DD, 80DDB, 80E, 80G and 80GG . Learning outcomes: To familiarise students with basic deductions and filing procedures. **(08 Hours)**

MODULE 3- ASSESSMENT OF INDIVIDUAL AND PARTNERSHIP FIRM

Assessment of Individuals-Computation of Total Income and Tax Liability.

Assessment of Partnership Firm - Computation of Firm's Total Income and Tax Liability.
Share of Income from Firm exempt u/s 10 and taxable u/s 28 in the hands of partners.
Computation of Individual Incomes of the Partners.

Learning outcomes:

- a. To make students understand various deductions applicable to an individual assessee.
- b. To explain students about assessment of Firm and determination of tax liability of firm. **(18 Hours)**

MODULE 4- ASSESSMENT OF COMPANIES

Assessment of Companies- basic concepts- Book Profit- concept of MAT- procedures- MAT- MAT Credit-section 115JB, section 115 JAA. Computation of Total Income and tax liability.

Learning outcome:

To acquaint students with knowledge about the computation and tax liability of Company.
(14 Hours)

MODULE 5- ASSESSMENT OF CO-OPERATIVES

Assessment of co-operatives – meaning – characteristics - provisions- computation of Total income and tax liability.

Learning outcomes: To make students aware of taxation law regarding cooperatives.
(08 Hours).

SKILL DEVELOPMENT

1. Filing of Income tax returns.
2. List of enclosures for IT returns.
3. Tax planning

BOOKS FOR STUDY AND REFERENCE

1. Mehrotra H.C (2018-19)-Income Tax Law and Practice, Sahitya Bhavan Publications, Delhi.
2. Sadashiva Rao K. (2018-19) -Business Taxation, Volume II and III, Sushrutha Books, Udupi.
3. Gaur and Narang (2018-19), Income Tax Law and Practice: Kalyani publishers, Ludhiana.
4. Manoharan T.N. and Hari G.R.(2018-19), Student hand book on Income Tax Law, Snow white Publications, Ludhiana.
5. Singhania V.K. and Monica Singhania (2018) *Taxman's Income Tax*, Taxman Publications Pvt Ltd, New Delhi.
6. Datey V. S (2018-19): Indirect Taxes Law and Practices, Taxman publications New Delhi.
7. Banger Y (2018-19): Indirect Taxes Law and Practices, Aditya Prakashan.
8. N.S. Gobindan (2018-19): Indirect Taxes Law Practices, Taxman publications New Delhi.
9. Gupta & Ahuja (2018-19) – Direct Taxes Law and Practice, Taxman publications New Delhi
10. Mundhra and Mundhra (2018-19) – Direct Taxes Law & Practice, Taxman publications New Delhi.

AUDITING

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To familiarise the students with the scope, objectives, procedures and techniques of audit.

MODULE 1- INTRODUCTION TO AUDITING

Definitions, scope, objectives, merits, classification – statutory, private, government, internal, external, continuous, annual, interim, partial, balance sheet audit, cost and management audit. Position of auditor in regard to detection and prevention of errors and frauds.

Learning Outcome: To understand the basics of auditing in today's organisations.
(12 Hours).

MODULE 2- INTERNAL CHECK AND VOUCHING

Internal check – meaning, definition, objectives, merits, internal check relating to various transactions; Internal Control.

Vouching – meaning, objectives, significance, vouching of cash receipts, cash sales, bills receivable, receipts from debtors, proceeds from sales of fixed assets, cash purchases, payment of creditors, wages, salary, purchase of land and building, investment, patents and copy rights.

Learning Outcome: To examine the internal control and vouching procedures.
(12 Hours)

MODULE 3- VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES

Meaning of verification- Auditor's position as regards the verification and valuation of assets, verification and valuation of different kinds of assets- Auditor's position as regards the verification and valuation of liabilities, verification and valuation of different kinds of liabilities.

Learning Outcome: To assess the procedures which have to be adopted by the auditors in regard to verification and valuation of assets and liabilities. **(12 Hours)**

MODULE 4- COMPANY AUDITOR

Meaning, appointment, remuneration, rights and duties of auditors, Liabilities of a company auditor – 1) Civil liability – liability for negligence and liability for misfeasance.

2) Criminal liability. Audit report – clean and qualified report.

Professional ethics, entry of names in the Register, disabilities, removal of the name of a member from the Register, first schedule, professional misconduct, procedure for inquiry of misconduct by a member.

Learning Outcome: To explain appointment, rights, duties, liabilities and professional ethics of a company auditor. **(12 Hours)**

MODULE 5- EDP AND COMPUTER AUDIT PROGRAMMES

Auditing in an EDP (Electronic Data Processing Environment) Environment- Problems in an EDP (Electronic Data Processing) environment, control in an EDP environment, Computer assisted Auditing Techniques – test data and controlled processing, Computer Audit Programmes. **Audit case laws**

Learning Outcome: To analyse various auditing issues with the help of case laws and to examine various computerised auditing techniques. **(08 Hours)**

SKILL DEVELOPMENT

1. Preparation of various vouchers.
2. Examining e-auditing.

BOOKS FOR STUDY AND REFERENCE

1. Ali Mohd. Asraf and Ahmed Mushtaf, (2013) *Auditing Principles, Techniques and Practices*, Regal Publications.
2. Basu S.K. (2009) *Fundamentals of Auditing*, Pearson Education.
3. Gupta Kamal, *Contemporary Auditing*, New Delhi: TMH.
4. Kumar Ravinder and Sharma Virender, (2015) *Auditing Principles and Practice*, New Delhi: PHI Learning Private Limited.
5. Noronha Martina R (2012) *Auditing Theory and Practice*, Oxford Book Company.

6. Raman B.S. (2012) *Auditing*, Mangaluru: United Publisher.
7. Sana Ashish Kumar, Sarkar Swapan, Biswas Bappaditya and Das Samyabrata (2017) *Auditing Principles and Practices*, McGraw Hill Education.
8. Sharma T.R. (2004) *Auditing Principles and Problems*, Agra: Sahitya Bhavan Publications.
9. Tandon B.N (2008) *Handbook of Practical Auditing*, New Delhi: Sultan Chand and Sons.
10. Tandon B.N, Sudharsanam S, and Sundharabahu S, *Practical Auditing*, New Delhi: Sultan Chand and Sons.

PROJECT WORK

This paper is introduced in lieu of Internship Work and Auditing. The paper comprises of 100 marks. The topics for project are allotted based on the area of specialisation.

FOR PROJECT EVALUATION

Synopsis Submission	10
Work Submission	20
Viva-Voce	20 (Internal assessment)
Report Writing	50

INTERNSHIP PROGRAMME

This paper is introduced in lieu of Project Work and Auditing. The paper comprises of 100 marks.

FOR INTERNSHIP EVALUATION

Industry Interaction	20
Viva-Voce	20 (Internal assessment)
Work submission	10
Report Writing	50

ORGANISATIONAL BEHAVIOUR

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To understand the various components of human behaviour and its impact on the business organizations.

MODULE 1- INTRODUCTION TO ORGANIZATIONAL BEHAVIOR AND PERSONALITY

Meaning- Definition, Historical development of OB, Hawthorne experiments, SOBC model. Nature of people and organizations- Relevance and importance of OB in modern business organizations. Personality- meaning- definition, Determinants of Personality, Personality traits, Theories of personality - Intrapsychic, type, self, trait theory. Organizational Behavior vs. Organizational Psychology. Learning Outcome: To understand the origins of organizational behaviour and influences on personality. **(12 Hours)**

MODULE 2- LEARNING & PERCEPTION

Learning: Meaning, nature of learning, how learning occurs, principles of learning, learning and OB. Perception- Meaning, Nature and importance, Principles and factors in perception, Process of perception, Distortion in perception.

Learning Outcome: To examine those elements of the cognitive process that contributes to employee behaviour. **(11 Hours)**

MODULE 3- LEADERSHIP

Meaning, differences between leaders and managers, leadership models: Autocratic – Democratic continuum model, Hersey Blanchard situational theory, Leader member exchange theory, Path-goal Theory, Leader-Participation model, Irrelevance of leadership. Attribution theory of leadership, Charismatic leadership theory. Learning Outcome: To analyse styles of leadership and its effects on the psychology of the organization. **(11 Hours)**

MODULE 4- MOTIVATION AND GROUP DYNAMICS

Motivation: Meaning, Process, Theories of motivation-Maslow, Herzberg, Vroom and McGregor, Comparison of Maslow and Herzberg Financial and Non-financial incentives.

Group Dynamics: Nature, types of groups, group dynamics and group behaviour, group effectiveness, group cohesiveness.

Learning Outcome: To understand the effects of employees working together under a formal structure, its benefits, problems and motivation. **(11 Hours)**

MODULE 5- CONFLICTS, POWER AND POLITICS

Conflict-Intrapersonal, Interpersonal, Inter-group conflicts, Resolution of conflicts[TA, Life position, Johari Window. Power-Definition, Dynamics, Types, Acquisition of power, Power tactics. Politics-Concepts, reasons for organisational politics, managing organisational politics.

Learning Outcome: To explain the how organizational culture could result in Conflicts, acquisition of power and positive or negative politics. **(11 Hours)**

SKILL DEVELOPMENT

1. How leader make a difference - Case incident
2. Using personality Tests to improve communication- Case Incident
3. —I Love My Work|| – Case Incident
4. Games people Play – Case Incident

BOOKS FOR STUDY AND REFERENCE

1. Davis, Keith & Newstorm (1998) Organisational Behaviour, New Delhi: Tata Mc Graw Hill.
2. K. Ashwathappa. (2010) Organisational Behaviour, Mumbai: Himalaya Publishing House.
3. Luthans, Fred. (2011) Organisational Behaviour, New York: McGraw Hill Company.
4. Khanka S.S. & Chand, S. (2007) Organisational Behaviour, New Delhi: S Chand & Company.
5. Langton, N., Robbins, S. P., & Robbins, S. P. (2007). Organizational Behaviour: Concepts, controversies, applications. Toronto: Pearson Prentice Hall.
6. Mullins, L. (2010) Management and organisational behaviour. Harlow: Prentice Hall.
7. Pareek, Udai. (2011) Understanding Organisational Behaviour, 3rd Edition, New Delhi: Oxford Higher Education.
8. Riggio, E Riggio (2013) Introduction to Industrial/Organisational Psychology, 6th edition, New York: Pearson.
9. Robbins, Stephen (2011) Organisational Behaviour, New Delhi: Prentice-Hall of India Pvt. Ltd.
10. Robbins, S. P., & JUDGE, T (2007) Organizational behaviour, Upper Saddle River, N.J: Pearson/Prentice Hall.

MANAGING PERFORMANCE (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To acquaint students with a holistic approach, to manage organisations from external and internal perspectives, understanding of business systems and models, managing organisational relationships, and group building skills.

MODULE 1- BUSINESS ECO SYSTEMS AND BUSINESS MODELS

Definition of ecosystems, Participants and roles, Interactions and dynamics, Rules and governance, Technology, Risks and opportunities, Stakeholders and relevant value, Stakeholder analysis, Resources, process, activities and people in creating value, Products, services, customer segments, channels and platforms to deliver value, Distribution of value to key stakeholders. Business models in digital ecosystems, Disruption, Ways to build disruptive and resilient business models, Creating digital operating models, Types of digital operating models.

Learning Outcomes:

- To understand business ecosystems
- To create the types of business models

(14 HOURS)

MODULE 2- CONTROLLING PERFORMANCE:

Power, authority, delegation and empowerment, Contingent and situational leadership, Transactional and transformational leadership, Leadership of virtual teams, Leadership and ethics. Target setting and employee alignment, Employee empowerment and engagement, Performance reporting and review, Rewards and sanctions in managing performance, Different approaches to coaching and mentoring to improve performance, Diversity and equity practices, Health and safety, Organisational culture. Target setting and employee alignment, Employee empowerment and engagement, Performance reporting and review, Rewards and sanctions in managing performance, Different approaches to coaching and mentoring to improve performance, Diversity and equity practices, Health and safety, Organisational culture.

Learning Outcomes:

- To understand the various styles of leadership
- To know the process of organizational control

(12 HOURS)

MODULE 3: BUILDING, LEADING AND MANAGING TEAMS

Characteristics of high-performing teams, Motivating team members, Communication process, Types of groups, problems of groups, group cohesiveness

Learning Outcomes:

- To understand the concept of team building
- To study the behavioral patterns in a group

(12 HOURS)

MODULE 4 - MANAGING ORGANISATIONAL RELATIONSHIPS

Communication process, Digital tools for communication, Negotiation process, Strategies for negotiation, Sources and types of conflicts, Strategies for managing conflict, Leadership and ethics

Learning Outcomes:

- To understand the organisational communication process
- To manage the organizational conflicts

(10 HOURS)

MODULE 5 - PROJECT MANAGEMENT

Overall project objectives, Objectives relating to time, cost and quality, Purpose and activities associated with key stages of the project life cycle. Work streams, Work breakdown schedule, Gantt charts, network analysis, PERT charts, Sources and types of project risks, Scenario planning, Managing project risks, Project management software., Project structures and their impact on project performance, Role of project manager, Role of key members of project team, Life cycle of project teams, Managing key stakeholders of projects, Leading and motivating project team

Learning Outcomes:

- To understand the concept of project management
- To list out the preferences of project stakeholders

(12 HOURS)

SKILL DEVELOPMENT

1. Case studies

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material

ADVANCED FINANCIAL MANAGEMENT – I

WORKING CAPITAL MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To acquaint the students with the concept, techniques and assessment of working capital management.

MODULE 1- WORKING CAPITAL MANAGEMENT

An overview, concepts of working capital, operating cycle, determinants of working capital, determination of optimum investment in current assets- financing of current assets, assessment of working capital requirements by components method, percentage of sales method and operating cycle method.

Forms of credit, Regulation of bank finance - Dehejia study group, Tandon, Chore committee, Marathe committee, Sukhamoy Chakravorthy report, Vaghul working group, working capital trends in India.

Learning outcome: To examine various working capital components and financing of working capital. **(12 Hours)**

MODULE 2- MANAGEMENT OF CASH AND MARKETABLE SECURITIES

Motives for holding cash- Objectives of cash management, determination of cash needs, effects of cash deficits, methods of improving liquidity, preparation of cash budgets, determination of the optimum cash balance.(problems to be solved)

Learning outcome: To assess various motives of holding cash for business, planning of cash budget with practical problems. **(14 Hours)**

MODULE 3- MANAGEMENT OF RECEIVABLES

Objectives, costs, benefits, Credit policies. Credit terms, collection policies, Optimum credit policy.(Problems to be solved).

Learning outcomes:

To assess various receivable norms and collection policies with optimum credit policy by practical learning. **(12 Hours)**

MODULE 4- INVENTORY MANAGEMENT

Objectives, Techniques of inventory management- E.O.Q (Trial and Error method), ABC analysis (problems to be solved)- modern inventory management techniques.

Learning outcome: To examine various techniques of managing inventory. **(10 Hours).**

MODULE 5- LEASE AND HYBRID FINANCING

Lessor's perspective and lessee's perspective, problems on lease finance. (Problems to be solved on lease financing). Hybrid financing-preference share capital, warrants & convertible debentures-motives.

Learning outcome: To assess different concepts of lease agreements with practical learning and hybrid financing. **(08 Hours)**

SKILL DEVELOPMENT

- Solving problems on various working capital techniques.
- Bringing awareness on various working capital financing modes.

BOOKS FOR STUDY AND REFERENCE

- 1) Khan & Jain (2014) *Financial Management*, New Delhi: TMH Publishing Company Limited.
- 2) Prasanna Chandra (2013) *Financial Management*, Tata McGraw Hill Publishing Company Limited, New Delhi.
- 3) I. M. Pandey (2014) *Financial Management*, Vikas Publishing House Private Limited, New Delhi.
- 4) Raman B.S. (2014), *Management Accounting*, United Publishers Company Limited, Mangalore.
- 5) Shukla M.C. and Grewal (2012) *Advanced Accounts*, S. Chand and Company, New Delhi.
- 6) Narendra Kumar Jain (2012) *Working Capital Management*, APH Publishing Corporation, New Delhi.
- 7) Saxena and Vashist (2010) *Advanced Management Accounting – Problems & solutions*, Sultan Chand and company, New Delhi.
- 8) Ravi Kishore (2012) *Advanced Management Accounting*, Taxman publications.
- 9) Khan & Jain (2012) *Management Accounting & Financial Analysis*, McGraw Hill, India.
- 10) George Foster (2011) *Financial Statement Analysis*-Pearson (India).

STRATEGIC HUMAN RESOURCE MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: The objective of this paper is to acquaint students to the concepts of performance appraisal, emerging horizons in HRM, collective bargaining and discipline adopted in the organisation.

MODULE 1- PERFORMANCE APPRAISAL, BALANCE SCORECARD AND SUCCESSION PLANNING

Performance appraisal- Introduction, process, pre-requisites, methods of Performance Appraisal, errors in performance appraisal. Potential Appraisal: Steps of Potential Appraisal.

Balance scorecard- Concept, objectives, need, perspective, process, benefits.

Succession Planning- Concept, importance, challenges, components, process, features of successful succession planning, Case Study.

Learning Outcome: To familiarise the students with the methods of performance appraisal and importance of succession planning in an organisation. **(12 Hours)**

MODULE 2- EMERGING HORIZONS IN HRM

Globalization- concept, impact on HRM, Organisational change- meaning-causes- resistance to change- causes- measures to overcome resistance to change, Workforce diversity- concept, implication on HRM, HR outsourcing: reasons, types, benefits, disadvantages, Knowledge management: knowledge workers, features, Psychological contract-concept, functions, types, Emotional quotient- elements, HR roles, total quality management, Work improvement teams, HR & Kaizen, HR & Six- Sigma, Re- Engineering, Flexitime, Compressed workweeks, Job sharing, Flexible compensation, Telecommuting, Emotional Intelligence, Business process outsourcing, Outsourcing firms, Shared service centre, Job redesign, Benchmarking. Case study

Learning Outcome: To get the knowledge about changing horizons in HRM which can change the working structure of the organisation. **(12 Hours)**

MODULE 3- HUMAN RESOURCE DEVELOPMENT

Concept, objectives, Difference between HRM and HRD, process, techniques, principles in designing HRD system. Executive development-concept, objectives, steps, techniques: On-the job and Off-the-Job methods, principles of sound executive development. Case study.

Learning Outcome: To familiarise students with the process of HRD adopted by the organisation and also importance of executive development in the growth of organisation.
(12 Hours)

MODULE 4- COLLECTIVE BARGAINING AND WORKERS PARTICIPATION

Collective bargaining- Concept, objectives, types, principles, essential conditions for a successful collective bargaining, process, collective bargaining agreement- content, collective bargaining in India, suggestions for effective collective bargaining, Case study.

Workers participation in management- Concept, forms, works, essential conditions for successful WPM, Forms provided by industrial dispute act, barriers. Quality circles-meaning, objectives, organisation structure, techniques, process, benefits, limitations. Quality of work life- meaning, Criteria in measuring QWL, techniques. Case study.

Learning Outcome: To study the importance of collective bargaining and the techniques obtained by organisations to make workers participate in the various levels of management.

(10 Hours)

MODULE 5- DISCIPLINE AND GRIEVANCE

Discipline- concept, objectives, types, essential elements, red hot stove rule- features, Indiscipline- causes, Approaches, Industrial establishment act 1946, Disciplinary stages, types of punishments, Principles of effective discipline, Code of discipline- meaning, principles. Case study.

Grievance- concept, causes, pre- requisites of grievance process, grievance process, errors, Measure to avoid grievance procedure, grievance interview. Case study.

Learning Outcome: To study the importance of discipline in any working environment need of grievance procedure in an organisation.

(10 Hours)

SKILL DEVELOPMENT

1. Prepare a chart comparing the methods of executive development techniques adopted by two different companies.
2. Make a presentation on the grievance procedure adopted by any five organisations.
3. Prepare a chart comparing the interview methods obtained in two different companies
4. List out the performance appraisal methods obtained by Hypermarkets. Report the commensurate improvements if any after the changes incorporated.
5. Make a comparative study on five organisation as to how globalisation has affected their HRM policies.

BOOKS FOR STUDY AND REFERENCE

1. Ashwathappa, K. (2012), Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.
2. Veena B.K (2016), Human Resource Management.: Human resource development Mangalore: Universal king publishers.
3. Bhattacharyya, D. K. (2013). Human Resource Management. New Delhi: Excel Books.
4. Rao, P. S. (2013). Essentials of Human Resource Management & Industrial Relations. New Delhi: Himalaya Publishing House.
5. Tripathi, P. C. (2015). Human Resource Management. New Delhi: Sultan Chand & Sons.
6. Veena B.K (2016), Human Resource Management, Mangalore: United publishers.
7. Manoria C.B (2016), Dynamics in Industrial Relations, New Delhi: Himalaya publishing house.

RURAL MARKETING

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: The main objective of this paper is to highlight the characteristics of rural markets, changing pattern of rural demand in India and its implications on the various marketing strategies of business organizations.

MODULE 1 -RURAL MARKETS AND CONSUMER

Meaning and scope of Rural markets- Rural marketing models- Evolution of Rural marketing- Rural marketing -Process-Theory of market separations-Rural versus Urban markets- Rural Environment-Bottom of the Pyramid market-Financial Inclusion-Rural consumer profile- Rural consumer behaviour- Hofstede's theory of cultural dimensions.

Learning Outcome: This chapter highlights the profile of rural market existing in India.
(12 Hours)

MODULE 2-RURAL MARKETING STRATEGIES

Rural Marketing Mix-Rural Market Segmentation and Targeting- Product Strategy- Distribution Channels for Rural areas--Rural sales force management-Pricing and Marketing Communication-Promotion Strategy- Promotional Mix-IMC- concept and management- Rural advertising.

Learning Outcome: To understand the strategies adopted in rural marketing. **(14 Hours)**

MODULE 3-RURAL MARKETING APPLICATIONS

Marketing of consumer products- FMCG and consumer durables. Marketing of services- savings and investment, credit services, insurance, cellular services. Social marketing- Pharma healthcare, family planning. Marketing of rural and industry products- marketing problems of artisans- role of NGO's.

Learning Outcome: To apply the marketing of services and consumer durables and addressing the issues of the artisans. **(12 Hours)**

MODULE 4- AGRICULTURAL PRODUCE MARKETING

Agricultural Produce Marketing, Importance, Problems, Regulated markets. Marketing Finance, Recent trends in Rural Marketing.

Learning Outcome: To address the issues related to rural marketing. **(12 Hours)**

MODULE 5- INSTITUTIONAL SUPPORT TO RURAL MARKETING

CACP- NAFED- APEDA.

Learning Outcome: To learn the details of the institutions supporting rural marketing.
(06 Hours)

Relevant Case studies to be discussed

1. Project Shakthi- Case on HUL
2. How the hand washing habit was encouraged using a marketing approach- HUL?
3. ITC's E-Choupal: transforming rural India
4. Taobao villages in China
5. The Padman challenge.

BOOKS FOR STUDY AND REFERENCE

1. Pradeep Kashyap (2016) *Rural Marketing* 3 ED, Pearson.
2. Krishnamacharyulu CSG and Lalitha Ramakrishnan (2015) *Rural marketing: Text and Cases*, Pearson, 2015.
3. Kumar Dinesh and Gupta Punam (2017) *Rural Marketing Challenges and Opportunities*, Sage Texts.
4. C.K Prahalad (2013) *Fortune at The Bottom of The Pyramid: Eradicating Poverty Through Profits*, 5th edition, Pearson Education India.
5. Gopalaswamy, T.P (2013), *Rural Marketing*, Wheeler Publishers, New Delhi.
6. Rajagopal, (2015) *Organising Rural Business: Policy, Planning and Management*, SAGE Publications.

RISK MANAGEMENT (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To identify, evaluate and manage various risks that could adversely affect the implementation of the organization's strategy. It provides the competencies required to analyse, evaluate and apply the techniques, processes and internal control systems required to manage risk. This insight is then used to manage the risks associated with both cash flows and capital investment decisions – two important areas of organizational life for which the finance function is responsible.

MODULE 1 - IDENTIFICATION, CLASSIFICATION AND EVALUATION OF RISK

Types of risk facing an organization and recommendation of appropriate responses: Types of risks facing an organization- organization's ability to bear identified risks- responses to identified risks. Senior management's responsibility for the implementation of risk management strategies and internal controls: Techniques adopted by the board for discharging responsibilities and managing risks – responsibilities of board for reporting risks to shareholders and other stakeholders.

Ethical impact of risk: Ethical, social and environmental issues arising from risk management. Learning Outcomes:

- ☐ To identify the types of risk facing an organisation.
- ☐ To evaluate the organisation's ability to bear identified risks.
- ☐ To recommend responses to identified risks.
- ☐ To recommend techniques that will enable the board to discharge its responsibilities with respect to managing risks.
- ☐ To advise the board on its responsibilities for reporting risks to shareholders and other stakeholders.
- ☐ To evaluate ethical, social and environmental issues arising from risk management.

(10 Hours)

MODULE 2 - RESPONSES TO STRATEGIC RISK- I

Tools and processes required for strategy implementation: Appropriate measures for strategic control and direction - solutions for the risks of dysfunctional behaviour associated with models of performance measurement- development of strategies for information systems supporting organization's strategic requirements.

Learning Outcomes:

- ☐ To recommend appropriate measures for the strategic control and direction of various types of organizations.
- ☐ To recommend solutions for the risks of dysfunctional behaviour arising from the associated models of performance measurement.
- ☐ To advise managers of the risks in the development of strategies for information systems that support the organization's strategic requirements. **(08 Hours)**

MODULE 3 - RESPONSES TO STRATEGIC RISK- II

Ethical issues facing an organization and its employees: Risks of unethical behaviour.

Risks associated with corporate governance: Risks associated with poor governance structures.

Learning Outcomes:

- ☐ To evaluate the risks of unethical behaviour.
- ☐ To evaluate the risks associated with poor governance structures. **(08 Hours)**

MODULE 4 - INTERNAL CONTROLS TO MANAGE RISK

Control systems for organizational activities and resources: appropriateness of control systems for the management. Risk management strategies and internal controls: essential features of internal control systems for identifying, assessing and managing risks. Purposes and process of audit in the context of internal control systems: Effective planning and management of internal audit and internal audit investigations.

Learning Outcomes:

- ☐ To evaluate the appropriateness of control systems for the management of an organization.
- ☐ To evaluate the essential features of internal control systems for identifying, assessing and managing risks.
- ☐ To evaluate the effective planning and management of internal audit and internal audit investigations. **(10 Hours)**

MODULE 5 - MANAGING RISKS ASSOCIATED WITH CASH FLOWS - I

Financial risks facing an organization: Financial risks facing an organization.

Learning Outcome:

- ☐ To evaluate financial risks facing an organization. **(06 Hours)**

MODULE 6 - MANAGING RISKS ASSOCIATED WITH CASH FLOWS - II

Alternative risk management tools: Effects of economic factors affecting future cash flows from international operations- methods for identification and management of financial risks associated with international operations- methods for identification and management of financial risks associated with debt finance.

Learning Outcomes:

- ☐ To advise on the effects of economic factors that affect future cash flows from international operations
- ☐ To evaluate appropriate methods for the identification and management of financial risks associated with international operations
- ☐ To understand appropriate methods for the identification and management of financial risks associated with debt finance. **(08 Hours)**

MODULE 7 - MANAGING RISKS ASSOCIATED WITH CAPITAL INVESTMENT DECISIONS

Risks arising from changes in the environment for capital investment appraisal: Evaluation of investment projects- conflicts arising through capital investment decisions- outcomes of projects post implementation and post completion.

Learning Outcomes:

- ☐ To evaluate investment projects
- ☐ To evaluate conflicts that may arise from capital investment decisions
- ☐ To evaluate the outcomes of projects post implementation and post completion. (10 Hours)

SKILL DEVELOPMENT

1. Case studies

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material

VI SEMESTER – CORE PAPER

COST AND MANAGEMENT ACCOUNTING

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To familiarize the students on the use of cost accounting methods and techniques in different nature of businesses and its application for managerial decision making.

MODULE 1- JOB, BATCH AND CONTRACT COSTING

Meaning, Nature, Purpose and Procedure of Job and batch Costing - Advantages and Limitations - Economic batch quantity- Problems on job and batch costing.

Contract Costing Meaning - Features of Contract Costing - Difference between Job costing and contract costing –Types of Contracts - Cost Plus Contract, Escalation and De-escalation clause – problems.

Learning Outcome: To understand job, batch and unit costing methods and its application in managerial decision making. To understand and explain concepts of contract costing, calculate cost using contract costing and prepare contract account. **(14 Hours)**

MODULE 2- PROCESS COSTING

Meaning-Difference between Job costing and Process costing - Problems on process costing with process losses and without process losses - Normal loss - Abnormal loss and abnormal gain - Inter Process transfer at profit (only Theory) Meaning of Joint Products and By-Products (Theory Only)

Learning Outcome: To understand and explain concepts of process costing, types of losses with treatment of loss; Calculate cost using process costing and preparing process account. **(10 Hours)**

MODULE 3- OPERATING COST

Operating costing -Meaning and features, cost unit, operating cost statement - Problems on Transport costing only.

To understand and explain concepts of operating costing, calculate cost using operating costing and prepare operating cost statement of Transport Company. **(10 Hours)**

MODULE 4- MANAGEMENT ACCOUNTING

Meaning - definition - objectives – nature and scope – role - relationship between cost accounting and management accounting -Techniques of Cost Analysis and Control: Marginal Costing - Basic concepts. C-V-P analysis - Break-even analysis and BE charts – problems

Learning Outcome: To understand and explain conceptual framework of cost and management accounting, Calculate and interpret the break-even point after describing its underlying assumptions. **(12 Hours)**

MODULE 5- BUDGETARY CONTROL AND STANDARD COSTING

Meaning - Objectives - types of budget - production budget - Functional budgets - Fixed and flexible budgets. Zero-base budgeting- Problems.

Standard Costing and Variance Analysis- Concepts and uses - merits and demerits - Analysis of variances - Material, Labour and their computation.

Learning Outcome: To Understand and explain concepts of budget and budgetary control, prepare and interpret production budgets. To understand and explain concepts of standard costing and variance analysis as an important tool for business management. **(10 Hours)**

SKILL DEVELOPMENT

1. Listing the 5 industries located in your area and the methods of costing adopted by them.
2. Identification of elements of cost in 3 service sectors.
3. Preparation of production budget with imaginary figures.
4. Preparation of job cost statement with imaginary figures.

BOOKS FOR STUDY AND REFERENCE

1. Adiga K S (2013) *Cost and Management Accounting*, Udupi: Shubha prakashana.
2. Banerjee Bhabatosh (2011) *Cost accounting theory and practices*, New Delhi: PHI learning Pvt Ltd.
3. Gupta S P (2002) *Management Accounting*, Agra: Sahitya Bhavana.
4. Jain S P and Narang K L (2013) *Cost Accounting principles and practices*, New Delhi: Kalyani publishers.
5. Jawaharlal and Shrivatsava Seema (2009) *Cost accounting*, Noida: Mc Graw-Hill Education (India) Ltd.
6. Khan M Y and Jain P K (2000) *Theory and problems of management and cost accounting*, Noida: Mc Graw-Hill Education (India) Ltd.
7. Maheshwari S N (2002) *Cost and Management Accounting*, New Delhi: Sulthan Chand and Sons.
8. Pandey I M (2003) *Management Accounting- A planning and control approach*, Noida: Vikas publishing house Pvt Ltd.
9. Raman B S (2014), *Cost Accounting*, Mangalore: United publishers.
10. Tukaram Rao (2004), *Cost and management accounting*, New Delhi: New Age International (P) Ltd publishers.

FINANCIAL STRATEGY (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVES OF THE PAPER: Financial Strategy focuses on the formulation and implementation of financial strategy to support the overall strategy of the organisation. Using insights gained from Financial Reporting and Taxation and Advanced Financial Reporting, it provides the competencies to evaluate the financing requirements of organisations and the relative merits of alternative sources of finance to meet these requirements.

MODULE 1- FORMULATION OF FINANCIAL STRATEGY - I

Strategic financial and non-financial objectives of different types of entities - overall strategic financial and non-financial objectives of different types of entities - financial objectives of for-profit entities - use of sustainability and integrated reporting to inform stakeholders of relevant information concerning the interaction of a business with society and the natural environment.

Learning Outcome:

- ☐ To evaluate strategic financial and non-financial objectives of different types of entities.

(10 Hours)

MODULE 2 - FORMULATION OF FINANCIAL STRATEGY - II

Strategic financial management policy decisions - interrelationship between investment, financing and dividend decisions for an incorporated entity - development of financial strategy for an entity taking into account taxation and other external influences - impact of the adoption of hedge accounting and disclosure of financial risk on financial statements and stakeholder assessment. Learning Outcome:

- ☐ To evaluate strategic financial management policy decisions.

(10 Hours)

MODULE 3 - FINANCING AND DIVIDEND DECISIONS – I

Financing requirements of an entity and recommend a strategy for meeting those requirements - impact of changes in capital structure for an incorporated entity on shareholders and other stakeholders - evaluation and comparison of alternative methods of raising long-term debt finance - evaluation and comparison of alternative methods of raising equity finance

Learning Outcome:

- ☐ To evaluate the financing requirements of an entity and recommend a strategy for meeting those requirements. (08 Hours)

MODULE 4 - FINANCING AND DIVIDEND DECISIONS - II

Dividend policies for an incorporated entity that meet the needs and expectations of shareholders - alternatives to cash dividends and their impact on shareholder wealth and entity performance measure - appropriate dividend policies, including consideration of shareholder expectations and the cash needs of the entity. Learning Outcome:

- ☐ Evaluate dividend policies for an incorporated entity that meet the needs and expectations of shareholders. (08 Hours)

MODULE 5 - CORPORATE FINANCE – I`

Opportunities for acquisition, merger and divestment - financial and strategic implications of proposals for an acquisition, merger or divestment, including taxation implications

Learning Outcome:

- ☐ To evaluate opportunities for acquisition, merger and divestment. (08 Hours)

MODULE 6 - CORPORATE FINANCE - II

Value of entities - value of a whole entity (quoted or unquoted), a subsidiary entity or division using a range of methods including taxation - validity of the valuation methods used and the results obtained in the context of a given scenario.

Learning Outcome:

- ☐ To evaluate the value of entities. (08 Hours)

MODULE 7 - CORPORATE FINANCE - III

Pricing issues and post-transaction issues - alternative pricing structures and bid process including taxation implications - post-transaction issues.

Learning Outcome:

- ☐ To evaluate pricing issues and post-transaction issues. (08 Hours)

SKILL DEVELOPMENT

1. Case studies

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material.

INVESTMENT MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To acquaint the students regarding the fundamentals of investment and to assess the investment opportunities available in the Indian market.

MODULE 1- INVESTMENT AND RISK PROFILING

Investment- Savings and Investment- Speculation- Gambling- Features- Avenues of investment- importance- factors – Risk of Investment– investment process- factors- investment media- security and non-security form of investment- Financial Engineering Instruments.

Learning Outcome: To understand the conceptual framework of investment and identify the risk associated with different avenues of investment. **(10 Hours)**

MODULE 2- FINANCIAL INSTITUTIONS AND MARKETS IN INDIA

Background of financial markets in India- Money Market (meaning-functions-characteristics-structure- deficiencies) - Capital market- concept-players. New Issues Market and Stock Market. BSE and NSE – Mechanics of trading and settlement- Regulation and Recent Trends- NSDL and CDSL.

Learning Outcome: To analyse the financial markets available and the trading mechanism adopted in the Indian securities market. **(12 Hours)**

MODULE 3- INDIAN SECURITIES MARKET

Listing of Securities- Stock Market Indices- Futures and Option- book building- Opportunities to foreign investors- SEBI- Functions and Role- Ombudsman 2003 - MAPIN- Credit Rating and Investor Protection- Wholesale Debt Market- Instruments- Players- Blue Chip Companies - Government Securities- Commodity Markets in India.

Learning Outcome: To comprehend the operations and regulations adopted in Indian securities market. **(12 Hours)**

MODULE 4- FUNDAMENTAL AND TECHNICAL ANALYSIS

Fundamental analysis- Economic, Industry and Company Analysis- Fundamental vs. Technical Analysis. Technical Analysis- Concept- Tools- Efficient Market Theory. Learning Outcome: To gauge the significance of analysis of economic, industry and company parameters while studying the investment climate. **(08 Hours)**

MODULE 5- DEPOSITS, MUTUAL FUNDS AND ESTATE PLANNING

Deposit- concept- types- procedure for opening of an account. Mutual Funds- meaning- definition- objectives- characteristics- need- structure- types- Role of AMFI- Current scenario of mutual funds in India.

Learning Outcome: To understand the concept of mutual fund while building the portfolio and to study the facilitating services of banking operations. **(06 Hours)**

ESTATE PLANNING

Estate Planning- Overview–The concept of Estate Planning; GST on real estate transactions- Purpose and Need of Estate Planning; Risks and Drawbacks involved in Estate Planning; Hindu and Indian Succession Act; Succession-Testate and Intestate.

Learning Outcome: To analyse the modalities incorporated in estate-planning and to study the laws governing estate-planning in India. **(08 Hours)**

SKILL DEVELOPMENT

1. Summarise the risk profiling of investors in the stock market.
2. Junk financial instruments available in the Indian Market.
3. List the recent IPOs launched in Indian market.
4. Open a demat account.
5. List 100 companies listed in BSE and 50 companies listed in NSE.
6. Study any five core and third party products introduced by the banking industry in India.
7. Make a brief write-up of the investment companies in India.
8. Analyse the health insurance policies available in the Indian Market.
9. Study the sale deed and the important documents to be cleared before purchasing the estate.

BOOKS FOR STUDY AND REFERENCE

1. Avadhani V. A (2017) *Marketing of Financial Services*, Sixth Edition, Mumbai: Himalaya Publishing House.
2. Bhalla V.K (2011) *Investment Management- Security Analysis & Portfolio Management*, Eighteenth Edition, New Delhi: S. Chand & Co. Ltd.
3. Eric Tyson (2012) *Personal Finance for dummies*, Eighth Edition, Wiley Publishing House.
4. Joney P. Charles (2014) *Investment Principles and Concepts*, Twelfth Edition, Singapore: John Wiley and Sons Private Limited.
5. Munro Margaret Atkins and Murphy Kathryn A. (2013) *Estate Planning and Trust Administration for Dummies*, Second Edition, New Jersey: Wiley Publishing House.
6. Rejda E. George and McNomara Michael (2017) *Principles of Risk Management and Insurance*, South Asia: Pearson India Education Services Private Limited.
7. Ranganatham M & Madhumathi R (2015) *Security Analysis & Portfolio Management*, Second Edition, Dorling Kindersley (India) Private Limited.
8. Preeti Singh, (2017) *Investment Management-Security Analysis & Portfolio Management*, Nineteenth Edition, Mumbai: Himalaya Publishing House.
9. Sadhak H (1998) *Mutual Funds in India – Marketing Strategies & Investment Practices*, New Delhi: Response Books.
10. Sharma R. (2014) *Insurance*, Agra: Lakshmi Narain Agarwal Educational Publishers.

ADVANCED TAXATION- II

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To acquaint student's with basic knowledge on Goods and Services taxes and customs law in India.

MODULE 1- INTRODUCTION TO GST

Evolution of GST, Concept and Meaning of GST, Implementation of GST. Subsuming of indirect taxes (Central and State) – Taxes not covered under GST. Salient Features of GST. Objectives of GST, Basic schemes of GST – Regular scheme and Composite scheme. Benefits of GST. Constitutional Amendments: GST Council – Powers, Functions and Provisions. Structure of GST (Dual Model). Types of GST - CGST, SGST/UTGST and IGST and its meaning.

Learning outcome: To assess the applicability of GST in India. **(10 Hours)**

MODULE 2- GST Act 2017 AND PROCEDURE AND INCIDENCE OF TAX

Definition and Salient features of GST Act – 2017, Definition of Goods, Place of Supply, Principal place of business, Agent, Principal, Associated Enterprises, Related Persons, aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Input, Input tax, Input tax credit. Job work – supply of goods to a Job worker – Input tax credit under job work, Reverse charge. Supply - Nature and classification of supply. Procedure relating to levy – CGST and SGST. Tax invoice, HSN/SAC codes – meaning, source and identification, Time of supply of goods, Time of supply of services. Reverse charge mechanism, Time of supply under reverse charge.

Problems on turnover under SGST, CGST and IGST and computation of transaction value, problems on transaction value and tax liability.

Learning outcomes: To explain the practical learning of GST and to elaborate fundamental principles in Functioning of GST. **(12 Hours)**

MODULE 3- GST REGISTRATION

Procedure for registration, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration. Exempted goods and services. Composition levy

under GST, Conditions and restrictions for composition levy. Role of Information Technology in GST – GST Network – powers and functions of GST network, Goods and Service Tax Suvidha Providers (GSP).

Problems on computation of turnover for the purpose of registration and applicability of Composition Levy.

Learning outcome: To educate students on registration process under GST and to understand online functioning of GST. **(12 Hours)**

MODULE 4- INPUT TAX CREDIT

Concept and meaning, Eligibility and conditions for claiming Input tax credit, items on which credit is not allowed, apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, Procedure for distribution of input tax credit, Documentary requirements and conditions for claiming input tax credit, Reversal of input tax credit, Transfer of credit. Determination of input tax credit.

Problems on utilisation of Input Tax Credit.

Learning outcome: Students will learn on procedure of settlement of input tax credit against out tax of SGST/CGST/IGST. **(12 Hours)**

MODULE 5- CUSTOMS LAW (Customs Act and Customs Tariff Act)

Definitions, types of customs duties, Prohibition of importation and exportation of goods, Treatment of imports and exports under GST, Methods of valuation for customs, Transaction value for customs purposes – inclusions and exclusions, Method of calculation of duty after GST under imports, Problems on computation of assessable value and customs duty.

Learning outcome: Students will learn as how to find out the assessable value with an appropriate procedure to find the Assessable Value. **(10 Hours)**

SKILL DEVELOPMENT

- Make students aware of GST assessment and implementation with practical learning.
- Solving various problems associated with Customs duty.

BOOKS FOR STUDY AND REFERENCE

1. Mehrotra H.C (2017-18)-Income Tax Law and Practice, Sahithya Bhavan Publications, Delhi.
2. Sadashiva Rao K. (2017-18) -Business Taxation Volume I and II, Sushrutha Books, udupi.
3. Gaur and Narang (2017-18), Income Tax Law and Practice: Kalyani publishers, Ludhiana.
4. Manoharan T.N. and Hari G.R (2017-18), Student hand book on Income Tax Law, Snow white Publications, Ludhiana.
5. Singhanian V.K. and Monica Singhanian (2017-18), Taxman's Income Tax Taxman Publications Pvt Ltd, New Delhi.
6. Datey V. S (2017-18): Indirect Taxes Law and Practices, Taxman publications New Delhi.
7. Banger Y (2017-18): Indirect Taxes Law and Practices, Aditya Prakasan.
8. N.S. Gobindan (2017-18): Indirect Taxes Law Practices, Taxman publications New Delhi.
9. Gupta & Ahuja (2017-18) – Direct Taxes Law and Practice, Taxman publications New Delhi
10. Mundhra & Mundhra (2017-18) – Direct Taxes Law & Practice, Taxman publications New Delhi.

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: Students will explore the key issues associated with the design and management of supply chain and logistics functions.

MODULE 1 - SUPPLY CHAINS MANAGEMENT

Introduction- Nature- Concepts- Value Chain- Framework of Supply chain solutions- Supply chain models- Collaborative Planning Forecasting and Replenishment-process- Design for Supply Chain- Implementation of design in Supply chain- Role of Purchasing, Sales, Cost and Profit, Customer focus in Supply chain-Purchasing processes in Supply Chain- Role of SCM in E-commerce- e-business and SCM.

Learning Outcome: Learning Outcome: To appraise the importance of the design and redesign of a supply chain as key components of an organization's strategic plan. **(12 Hours)**

MODULE 2- LOGISTICS

Objectives of Logistics- Logistical Performance Cycles- Inbound Logistics- Manufacturing support Logistics- Outbound Logistics-Customer Order Cycle- Lead-time- Logistical interfaces- Logistical mission- Competitive Advantages- 3 C's- Logistical competency- Outsourcing Logistical Activities- 3rd and 4th party Logistics.

Learning Outcome: To describe major logistics functions and activities. **(12 Hours)**

MODULE 3- TRANSPORTATION AND WAREHOUSING

Transportation- Definition-Principles-Role-Functions-Importance - Different Modes of Transportation Road, rail, water, air, pipelines ropeways - Advantages & Disadvantages of individual modes- Inter-Modal Transportation- Factors to be considered for Mode & Carrier Selection - Modal characteristics & Classification-Intermodal Transportation - Warehousing- Definition-Principles-Role-Functions-Importance - Warehouses-Distribution Centers -Types Of Warehouses -Warehousing Location- Area Of Warehouse- Warehousing Operations and Decisions- Warehouse Layout- Design principles

Learning Outcome: Understand modes of transportation, warehouse processes, systems, and performance measures. **(12 Hours)**

MODULE 4- MATERIAL HANDLING & PACKAGING

Materials Handling System- Definition-Principles- Objectives- Functions- Importance -Types of Materials Handling Equipment's- Equipment selection factors - MH Activities Covered - Functions Performed during Materials Handling - Material Handling Equipment with selection criteria - M. H. System Design - Objectives & Principles- Packaging- Definition- Principles- Role- Functions- Importance- Unitizing (Concept of unit-load) &Palletizing - Packaging Design Considerations- Containerization- Bar coding

Learning Outcome: Analyze the material handling and packaging operations of a firm.
(12 Hours)

MODULE 5- NETWORK DESIGN AND LOGISTICS INFRASTRUCTURE

Logistical Network analysis- Concepts- Definitions- Scope- Objectives- Importance Network options- Number of facilities- Milk-runs- RORO- LASH - Modern Logistics Infrastructure - Containerization- mechanized material handling equipment- Deep water ports- ICDs & CFS network- maritime logistics- cold chain logistics - Dedicated Freight Corridors- Golden Quadrilateral and network of highways - Specialized equipment- double stack containers- unit trains -Logistics Parks -Container Corporation of India - Private Logistics Companies.- Practical: Sequencing and Assignment problems

Learning Outcome: Understand the components of Logistical design. **(08 Hours)**

SKILL DEVELOPMENT

1. Group project presentations on logistics functions
2. Visit a logistics hub (warehouse/packaging unit/manufacturing plant) and evaluate the functions of logistics.
3. Practicals on Transportation, Sequencing and Assignment problems.
4. Solve case studies on Supply chain and Logistics.
5. Study and present the innovative practices in Supply chain and Logistics.

BOOKS FOR STUDY AND REFERENCE

1. Bardi Edward J, Langley C. John and Coyle John Joseph, (2013) *The Management of Business Logistics: A Supply Chain Perspective*, West Publishing.
2. Agarwal D K, (2015) *Textbook of Logistics and Supply Chain Management*, New Delhi, Macmillan Publishers India.
3. Bowersox Donald and Closs David, (2017) *Supply Chain Logistics Management*, McGraw Hill Education.
4. Bhatia Mukesh, Kumar N.J, (2012) *Supply Chain Management*, Regal Publications.
5. Christopher Martin (2016) *Logistics and Supply chain management*, FT Publishing International.
6. Richards Gwynne and Gristed Susan, (2016) *The Logistics and Supply Chain Toolkit: Over 100 Tools and Guides for Supply Chain, Transport, Warehousing and Inventory Management*
7. Mangan John, Lalwani Chandra, Butcher Tim, Javadpour Roya (2011) *Global Logistics and Supply Chain Management*, John Wiley & Sons
8. Ballou (2014) *Business Logistics-Supply Chain Management*, Pearson Education India
9. Waters, Donald, (2011) *Logistics: An Introduction to Supply Chain Management*, Palgrave Macmillan
10. Schönsleben Paul, (2011) *Integral Logistics Management: Operations and Supply Chain Management Within and Across Companies, Fourth Edition (Resource Management)*, London, CRC Press.

ENTREPRENEURSHIP DEVELOPMENT

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVES OF THE STUDY: To inculcate an understanding of the concept of entrepreneurship and to give a direction for the budding entrepreneurs to start up their own venture.

MODULE 1- INTRODUCTION TO ENTREPRENEURSHIP DEVELOPMENT

Entrepreneurship: Concept and Definitions; characteristics, features, functions, need of Entrepreneurship development; Entrepreneurial decision process, Classification and Types of Entrepreneurs; Traits/Qualities of an Entrepreneurs; Factors Affecting Entrepreneurial Growth

Learning outcome: To understand the basics and factor affecting entrepreneurs and know about different types of entrepreneurs. **(12 Hours)**

MODULE 2- CONCEPTS OF ENTREPRENEURSHIP DEVELOPMENT

Economic and Non-Economic Factors, EDP Programmes, Manager Vs. Entrepreneur, Family run Business. Women Entrepreneurship, Rural Entrepreneurship, Social Entrepreneurship. Learning outcome: To understand various types Entrepreneurship and EDP programmes and to understand the outcomes of social, rural and women entrepreneurs. **(12 Hours)**

MODULE 3- THE ENTREPRENEURIAL VENTURE AND ENTREPRENEUR'S CAPITAL (legal challenges)

Intellectual Property right: Patents, Copyrights, Trademarks, trade secrets .Legal structures for Entrepreneurial Ventures, globalisation of firm, franchising, dealership etc.

Learning outcome: To learn about legal procedures about enterprise and to teach how to take licence and other rights and to learn how to expand the business. **(10 Hours)**

MODULE 4- FINANCING OF AN ENTERPRISE

Financing the New Venture: Importance of new venture financing, types of ownership securities, venture capital, types of debt securities, determining ideal debt-equity mix, and financial institutions and Bank funding, Government Policy packages, Venture Capitalists, Angel Investors.

Learning outcome: To prepare a budget for a venture and know the proper sources of funding to the enterprises. **(12 Hours)**

MODULE 5- FORMULATION OF BUSINESS PLAN

Meaning, purpose, Opportunity identification and selection; formulation of business plan; Plan preparation for new ventures, Format of a business plan, Writing a business plan, contents, components and elements of a business plan.

Learning outcome: How to write a business plan, Drafting of a business idea and to Brain storming of business ideas. **(10 Hours)**

SKILL DEVELOPMENT

- Generation of idea
- Preparing a business plan report.
- Interviewing the established and start up entrepreneurs.
- Preparation budget for the idea generated
- Start a start up

BOOKS OF STUDY AND REFERENCE

1. Khanka S S “*Entrepreneurship development*”, New Delhi: S Chand Publishing House, Mumbai.
2. Rao Kuratko, (2012) “*Entrepreneurship*”, New Delhi: Cengage Learning.
3. Bruce R Barringer, Ireland R. Duane (2012) “*Entrepreneurship*”, South Asia: Pearson.
4. Manimala Mathew (2010) “*Entrepreneurship Theory at the Crossroads, Paradigms & Praxis*,” New Delhi: 2/e Biztrantra.
5. Chandra Prasana (2011) *Projects – Planning, Analysis, Selection, Implementation and Reviews*, Tata McGraw-Hill.
6. Jain C P (2012) “*Handbook for New Entrepreneurs*”, EDII, New Delhi: Oxford University Press.
7. Reddy Narayana P. (2010), “*Entrepreneurship*”, New Delhi: Cengage Learning India Private Limited.
8. Desai Vasantha: 4th Edition, 2007, “*Dynamics of Entrepreneurial Development and Management*”, New Delhi: Himalaya publishing house.
9. Dr. Dayanandan R, Dr. Nilascoarputharaj A. (2012) “*Entrepreneurship development and small business management*”.
10. Gupta K Nirmal (1992) “*Small Industry – Challenges and Perspectives*”, New Delhi, Anmol Publications.
11. Desai Vasantha (2007) “*Small Scale Industries and Entrepreneurship*”, New Delhi: Himalaya Publishing House.

ADVANCED FINANCIAL MANAGEMENT –II

FINANCIAL STATEMENT ANALYSIS

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To acquaint the students with tools, techniques and importance of financial statements in managerial decision making.

MODULE 1- THE PLACE OF FINANCIAL STATEMENTS IN MODERN BUSINESS

Meaning, Nature& limitations of financial statements, Need for analysis- from the point of view of owners, creditors, government, academicians and general public. Financial Analysis- Types of financial analysis.

Learning Outcome: To know the concept of Financial Analysis. **(10 Hours)**

MODULE 2- TECHNIQUES OF FINANCIAL ANALYSIS

Revised income statement and balance sheet based on comparative and common size statements (Problems to be solved on comparative, common size and Trend analysis.

Learning outcome: To analyse various techniques of financial statements prepared by the business entity. **(14 Hours)**

MODULE 3- LIQUIDIRY AND CAPITAL STRUCTURE RATIOS

Meaning, types, advantages of Ratio analysis; Types of Ratios-liquidity, leverages/ capital structure ratios. (Problems to be solved).

Learning outcome: To assess various liquidity ratios and capital structure ratios with practical learning. **(14 Hours)**

MODULE 4- PROFITABILIRY AND ACTIVITY RATIOS

Profitability ratios, Activity ratios including Return On Investment- concept, various ratios on ROI. Importance & limitations of ratio analysis (Problems to be solved).

Learning outcome: To assess practical learning and applicability of profitability and activity ratios. **(10 Hours)**

MODULE 5- STATEMENT IN CHANGES IN FINANCIAL POSITION

Meaning, differences between cash flow and fund flow statements. Importance of cash flow statement. Procedure- Significance of changes in financial position. Accounting Standard-3. Basic concepts and procedures. Problems to be worked out on cash flow statement on AS-3.

Learning outcome: To assess on practical ground on how to examine cash flow statements. **(08 Hours).**

SKILL DEVELOPMENT

- Providing practical learning to students on preparation of financial statements.
- Students are able to understand the technicality of financial statements.

BOOKS FOR STUDY AND REFERENCE

1. Khan & Jain (2014) *Financial Management*: MH Publishing Company Limited, New Delhi.
2. Raman B.S (2013) *Management Accounting*, United Publishers, Mangaluru.
3. Prasanna Chandra (2014) *Financial Management*, Tata McGraw Hill Publishing Company Limited, New Delhi.
4. Pillai R.S.N and Bhagawati (2015) *Management Accounting*, Sultan Chand and Sons, New Delhi.
5. Pandey I.M (2013), *Financial Management*: Vikas Publishing House Private Limited, New Delhi.
6. Maheshwari S. N (2013) *Problems and solutions in Management Accounting & Financial Management*: Sultan Chand and Sons, New Delhi.
7. Wild, Subramaniam and Halsey (2010) *Financial Statement Analysis*, McGraw Hill, India.
8. Khan & Jain (2012) *Management Accounting & Financial Analysis*, McGraw Hill, India.
9. George Foster (2011) *Financial Statement Analysis*, Pearson (India).
10. Bhattacharya Ashis K (2010)– *Financial Statement Analysis*-Ewieser (India)

INDUSTRIAL RELATIONS AND LABOUR WELFARE

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To understand the concept of industrial relations and provide a frame work for analysis of the industrial problems. It also helps to familiarise students with the mechanism adapted by many industries to settle the problems through the machinery provided by the legislation.

MODULE 1- INDUSTRIAL RELATIONS

Concept, factors, major participants of industrial relations- roles, scope, approaches, principles, causes of poor industrial relations, conditions for congenial industrial relations, measures for improving industrial relation. Employers organisation– structure, objectives, different employers’ organisation in India, functions. Trade union- concept, functions, important trade unions in India, classification, roles, principles, evolution of trade union, Measures to strengthen trade union movement in India, Problems faced by Trade Unions. Case study.

Learning Outcome: To study the importance of employee, employer and government in framing healthy relationship within the industry. **(12 Hours)**

MODULE 2- INDUSTRIAL CONFLICTS

Concept, causes, Types (strikes and lockout), Strikes- types, prevention, Prevention of Industrial conflict, Alternative dispute settlement methods- Investigation, Mediation, Conciliation, Arbitration, Adjudication. Statutory Machinery for dispute settlement according to Industrial Dispute Act 1947. Case study.

Learning Outcome: To study the causes for disputes and the settlement measures adopted to by the industry. **(12 Hours)**

MODULE 3- LABOUR WELFARE

Concept, objectives, scope, need, approaches, Types- Intra-Mural Facilities, Extramural Facilities, Statutory Facilities, Mutual Facilities, Voluntary Facilities. Labour welfare officer- qualifications, function, provisions regarding the health of workers, Labour Welfare Funds,

Education and Training Schemes- types, features, objectives. Labour welfare in India. Case study

Learning Outcome: To study the facilities provided for the betterment of the workers and the schemes provided by the government for the welfare of the employees. **(10 Hours)**

MODULE 4- WELFARE OF SPECIAL CATEGORIES OF LABOUR.

Child Labour – statutory provisions. Female Labour – restrictions on employment. Contract Labour – statutory provisions. Construction Labour – concept. Agricultural Labour – Differently abled Labour – schemes, Business Processing Outsourcing (BPO) and Knowledge Processing Outsourcing (KPO) Labour – concept, Social Assistance – schemes, Social Security (as per recent amendments)- Workers compensation act 1923, Employees state insurance act 1948, Employers provident fund and Miscellaneous Act 1952, Maternity act 1961, Payment of gratuity act 1972. Case study.

Learning Outcome: To study the security measures provided for special categories of labourers. **(12 Hours)**

MODULE 5- INDUSTRIAL SAFETY

Concept, objectives, causes of accidents, prevention, statutory safety provisions. Industrial Health– importance, provisions regarding the health of workers. Industrial Hygiene- principles, occupational hazards, diseases- protection, Psychological problems, Counselling – objectives, advantages. Statutory Provisions. Case study.

Learning Outcome: To study the importance of safety in the working atmosphere and facilities provided to maintain the health of the workers. **(10 Hours)**

SKILL DEVELOPMENT

1. Make a presentation on ten trade unions from different states of our India.
2. Prepare a chart, by providing information on strikes conducted in our Country for the last five years.
3. List out the welfare facilities provided to the employees in any ten companies
- 4.. Report the commensurate improvements in the performance of employees of any five organisations by providing them social security schemes.
5. Make a comparative study on five organisation as to how health and safety measures have affected their HRM policies.

BOOKS FOR STUDY AND REFERENCE

1. Ashwathappa, K. (2012), Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.
2. Veena B.K (2016), Human Resource Management.: Human resource development Mangalore: Universal king publishers.
3. Bhattacharyya, D. K. (2013). Human Resource Management. New Delhi: Excel Books.
4. Rao, P. S. (2013). Essentials of Human Resource Management & Industrial Relations. New Delhi: Himalaya Publishing House.
5. Tripathi, P. C. (2015). Human Resource Management. New Delhi: Sultan Chand & Sons.
6. Veena B.K (2016), Human Resource Management, Mangalore: United publishers.
7. Manoria C.B (2016), Dynamics in Industrial Relations, New Delhi: Himalaya publishing house.

ADVERTISING MANAGEMENT

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVE OF THE PAPER: To give an insight to the students about the field of advertising practices that is commonly followed to make marketing effective through advertisement.

MODULE 1- INTRODUCTION TO ADVERTISING

Advertising- Meaning, Definition, Nature and Scope of Advertising, Classification and Types of Advertising, Role of Advertising in India's Economic Development- Problems and Prospects. Social and Economic Aspects of Advertising, Ethics and Truth in Advertising and Social Responsibility.

Learning Outcome: To understand the fundamentals of advertising. **(12 Hours)**

MODULE 2- BEHAVIOR FUNDAMENTALS OF ADVERTISING

Consumer behaviour and advertising- Marketing communication process. Perception, Learning and diffusion process of communication, the communication mix.

Learning Outcome: To examine factors such as consumer behaviour, perception, communication in relation to advertising. **(11 Hours)**

MODULE 3- ADVERTISEMENT CAMPAIGN

Planning and managing advertising campaigns, advertising media, building of an advertisement programme: copy strategy- Media selection.

Learning Outcome: To analyse the practical aspects of advertising that is relevant to working in an advertising agency. **(11 Hours)**

MODULE 4- ADVERTISING BUDGETS

Advertising Budgets- Measuring advertisement effectiveness- Productivity of advertising- Advertisement Scheduling- Advertisement Agencies. Learning Outcome: To understand the essential details that are necessary for any agency/firm to look into before releasing the advertisement. **(11 Hours)**

MODULE 5- PUBLIC RELATIONS

Public relations in India- Industrial Advertising- Rural Advertising and Marketing in India.

Learning Outcome: To explain those essential aspects of marketing that forms a part of advertising in India. **(11 Hours)**

SKILL DEVELOPMENT

1. Analyse the differences in cost of advertisements in 5 different forms of advertising media in Mangalore using personality tests to improve communication- Case Incident.
2. Characterize the advertising strategies of the top global firms in the market over the past one year.
3. Surreal Advertising- Case Incident

BOOKS FOR STUDY AND REFERENCE

1. Batra, R., Myers, J. G., & Aaker, D. A. (1996) *Advertising management*. Upper Saddle River, N.J: Prentice Hall.
2. Chandrasekar. KS (2010) *Marketing Management-Text and Cases*, First Edition, New Delhi: Tata McGraw Hill Publication.
3. Khan, M. A. (2006) *Consumer behaviour and advertising management*. New Delhi: New Age International.
4. Kotler Philip. and Keller Kevin. (2012) *Marketing Management*, 14th Edition, New York: Prentice Hall International.
5. Ozeum, W., Howell, K. E., and Lancaster, G. (2008). *Communicating in the new interactive markets place*. European Journal of Marketing, 42 (9/10), 1059-1083
6. Percy, L., and Rosenbaum- Elliott, R. (2012). *Strategic Advertising Management*. 4th edition, Oxford, Oxford University Press.
7. Rathor (1990) *Advertising Management*, Reprint Edition, New Delhi: Himalaya Publishing House.
8. Stanaland, A. J. S. and Webster, L. (Eds.). (2004). *Corporate communication and marketing promotions*. San Francisco: SF press.
9. Tong, H. and Taylor, R. J. (2008). *Marketing lessons that will help shape the future*, Journal of Marketing, 33 (2), 189-196.
10. Tyagi, C.L.and Kumar,Arun. (2004). *Advertising Management*, New Delhi, Atlantic Publishers & Distributors (P) Limited.

STRATEGIC MANAGEMENT (CIMA)

Teaching	Tutorials	Practical	Total Hours	Credits
56	02	02	60	03

OBJECTIVES OF THE PAPER: It aims at implementing the strategies by aligning their structures, people, process, projects and relationships. It aims to develop skills and abilities of the strategic leaders of organizations, enabling them to create the vision and direction for the growth and long term sustainable success of the organization. It focuses on successfully managing and leading change within the process of strategy formulation and implementation.

MODULE 1 - INTERACTING WITH THE ORGANISATION'S ENVIRONMENT

Influence of key external factors on an organization's strategy: Influence and impact of external environment on an organization and its strategy- approaches to business /government relations and to relations with society-drivers of external demands for environmental sustainability and corporate social responsibility and the organization's response- building and managing strategic relationships with stakeholders.

Ethical issues arising from the organization's interaction with its environment: Ethical issues and their resolution within a range of organizational contexts.

Learning Outcomes:

- ☐ To evaluate the influence and impact of the external environment on an organization and its strategy
- ☐ To recommend approaches to business/government relations and to relations with society
- ☐ To discuss the drivers of external demands for environmental sustainability and corporate social responsibility and the organization's response
- ☐ To recommend how to build and manage strategic relationships with stakeholders (including suppliers, customers, owners, government and the wider society).
- ☐ To evaluate ethical issues and their resolution within a range of organizational contexts.

(12 Hours)

MODULE 2 - EVALUATING STRATEGIC POSITION AND STRATEGIC OPTIONS

Process of strategy formulation: Processes of strategic analysis and strategic options generation- strategic options- role and responsibilities of directors in the strategy formulation and implementation process. Tools and techniques used in strategy formulation: Strategic analysis tools- manage the product portfolio of an organization to support the organization's strategic goals- Organization's Value Chain. Learning Outcomes:

- ☐ To evaluate the processes of strategic analysis and strategic options generation
- ☐ To recommend strategic options
- ☐ To discuss the role and responsibilities of directors in the strategy formulation and implementation process.
- ☐ To evaluate strategic analysis tools
- ☐ To recommend how to manage the product portfolio of an Organisation to support the organization's strategic goals
- ☐ To produce an organization's Value Chain. **(12 Hours)**

MODULE 3 - LEARNING CHANGE

Important aspects of organizational change: key impacts of organizational change on organizations- role of leadership in managing the change process and building and managing effective teams.

Tools and methods for successfully implementing a change programme: Tools, techniques and strategies for managing and leading the change process. Change leadership processes in support of strategy implementation: Role of the change leader in supporting strategy implementation- leadership styles within a range of organizational change contexts.

Learning Outcomes:

- ☐ To evaluate the key impacts of organizational change on organizations
- ☐ To evaluate the role of leadership in managing the change process and building and managing effective teams.
- ☐ To evaluate tools, techniques and strategies for managing and leading the change process.
- ☐ To evaluate the role of the change leader in supporting strategy implementation
- ☐ To recommend appropriate leadership styles within a range of organizational change contexts. **(12 Hours)**

MODULE 4 - IMPLEMENTING STRATEGY TOOLS AND TECHNIQUES OF STRATEGY IMPLEMENTATION

Alternative models of strategic performance measurement in a range of business contexts- solutions to problems in strategic performance measurement.

Learning Outcomes:

- ☐ To evaluate alternative models of strategic performance measurement in a range of business contexts
- ☐ To recommend solutions to problems in strategic performance measurement. **(12 Hours)**

MODULE 5 - THE ROLE OF INFORMATION SYSTEMS IN ORGANISATIONAL STRATEGY

Information systems requirements for successful strategic implementation: Information systems required to sustain the Organisation - development of strategies for knowledge management.

Opportunities for the use of it and is for the organization, including big data: Impact of IT/IS on an organization and its strategy- strategic and competitive impact of information systems, including the potential contribution of Big Data.

Learning Outcomes:

- ☐ To evaluate the information systems required to sustain the organisation
 - ☐ To advise managers on the development of strategies for knowledge management
 - ☐ To evaluate the impact of IT/IS on an organisation and its strategy
 - ☐ To evaluate the strategic and competitive impact of information systems, including the potential contribution of Big Data.
- (08 Hours)**

SKILL DEVELOPMENT

1. Case studies

BOOKS FOR STUDY AND REFERENCE

1. CIMA study material.

PROPOSED QUESTION PAPER PATTERN

Internal Examination – Soft-Core and Open Electives –

Total Marks: 25 Marks

Section A

1. Answer any five of the following questions in two-three sentences each:

(5 x 2=10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

Section B

2. Answer any one of the following question in not less than one page each:

(1 x 5= 5)

- a.
- b.

Section C

3. Answer any one of the following question in not less than two pages each:

(1 x 10= 10)

- a.
- b.

End Semester Examination – Soft-Core and Open Electives –

Total Marks: 50 Marks

Section A

1. Answer any ten of the following questions in two-three sentences each:

(10 x 2=20)

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.
- k.
- l.

Section B

2. Answer any four of the following questions in not less than one page each:

(4 x 5=20)

- a.
- b.
- c.
- d.
- e.
- f.

Section C

3. Answer any one of the following questions in not less than two pages each:

(1 x 10= 10)

- a.
- b.
- c. (Case Study)

Internal Examination – Hard Core Paper

Total Marks: 50 Marks

Section A

1. Answer any five of the following in two-three sentences each: (5 x 2=10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

Section B

2. Answer any two of the following questions in not less than one page each:

(2 x 5= 10)

- a.
- b.
- c.

Section C

3. Answer any two of the following questions in not less than two pages each:

(2 x 15 = 30)

- a.
- b.
- c.

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End Semester Examination – Hard Core Course

Total Marks: 100 Marks

Section A

1. Answer any ten of the following questions in two-three sentences each:

(10 x 2=20)

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.
- k.
- l.

Section B

2. Answer any five of the following questions in not less than one page each:

(5 X 5= 25)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

Section C

3. Answer any three of the following questions in not less than two pages each:

(3 x 15= 45)

- a.
- b.
- c.
- d.
- e.
- f.

Section D

4. Case Study

(1 X 10= 10)
