

**10** YEARS  
OF UNIVERSITY  
RECOGNITION  
**20** YEARS OF  
ACADEMIC  
EXCELLENCE



**REVA**  
UNIVERSITY

Bengaluru, India

# SCHOOL OF COMMERCE

**B.COM**  
**(Dual Specialisation)**

**HANDBOOK 2021-2022**

Rukmini Knowledge Park

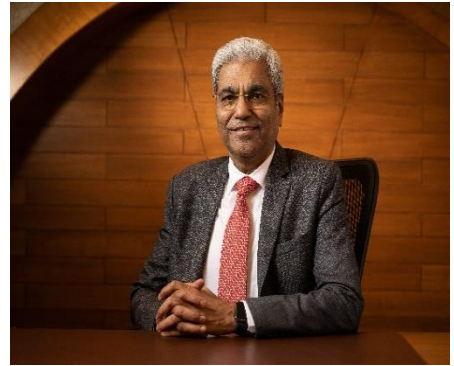
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[www.reva.edu.in](http://www.reva.edu.in)

## Chancellor's Message

*“Education is the most powerful weapon which you can use to change the world.”*

- Nelson Mandela.



There was a time when survival depended on just the realization of physiological needs. We are indeed privileged to exist in a time when ‘intellectual gratification’ has become indispensable.

Information is easily attainable for the soul that is curious enough to go look for it. Technological boons enable information availability anywhere anytime. The difference, however, lies between those who look for information and those who look for knowledge.

It is deemed virtuous to serve seekers of knowledge and as educators it is in the ethos at REVA University to empower every learner who chooses to enter our portals. Driven by our founding philosophy of ‘Knowledge is Power’, we believe in building a community of perpetual learners by enabling them to look beyond their abilities and achieve what they assumed impossible.

India has always been beheld as a brewing pot of unbelievable talent, acute intellect and immense potential. All it takes to turn those qualities into power is a spark of opportunity. Being at a University is an exciting and rewarding experience with opportunities to nurture abilities, challenge cognizance and gain competence.

For any University, the structure of excellence lies in the transitional abilities of its faculty and its facility. I’m always in awe of the efforts that our academic board puts in to develop the team of subject matter experts at REVA. My faculty colleagues understand our core vision of empowering our future generation to be ethically, morally and intellectually elite. They practice the art of teaching with a student-centered and transformational approach. The excellent infrastructure at the University, both educational and extra-curricular, magnificently demonstrates the importance of ambience in facilitating focused learning for our students.

A famous British politician and author from the 19th century - Benjamin Disraeli, once said ‘A University should be a place of light, of liberty and of learning’. Centuries later this dictum still inspires me and I believe, it takes team-work to build successful institutions. I welcome you to

REVA University to join hands in laying the foundation of your future with values, wisdom and knowledge.

**Dr. P. Shyama Raju**

The Founder and Hon'ble Chancellor, REVA University

## Vice- Chancellor's Message



The last two decades have seen a remarkable growth in higher education in India and across the globe. The move towards interdisciplinary studies and interactive learning have opened up several options as well as created multiple challenges. India is at a juncture where a huge population of young crowd is opting for higher education. With the tremendous growth of privatization of education in India, the major focus is on creating a platform for quality in knowledge enhancement and bridging the gap between academia and industry.

A strong believer and practitioner of the dictum “Knowledge is Power”, REVA University has been on the path of delivering quality education by developing the young human resources on the foundation of ethical and moral values, while boosting their leadership qualities, research culture and innovative skills. Built on a sprawling 45 acres of green campus, this ‘temple of learning’ has excellent and state-of-the-art infrastructure facilities conducive to higher teaching-learning environment and research. The main objective of the University is to provide higher education of global standards and hence, all the programs are designed to meet international standards. Highly experienced and qualified faculty members, continuously engaged in the maintenance and enhancement of student-centric learning environment through innovative pedagogy, form the backbone of the University.

All the programs offered by REVA University follow the Choice Based Credit System (CBCS) with Outcome Based Approach. The flexibility in the curriculum has been designed with industry-specific goals in mind and the educator enjoys complete freedom to appropriate the syllabus by incorporating the latest knowledge and stimulating the creative minds of the students. Bench marked with the course of studies of various institutions of repute, our curriculum is extremely contemporary and is a culmination of efforts of great think-tanks - a large number of faculty members, experts from industries and research level organizations. The evaluation mechanism employs continuous assessment with grade point averages. We believe sincerely that it will meet the aspirations of all stakeholders – students, parents and the employers of the graduates and postgraduates of REVA University.

At REVA University, research, consultancy and innovation are regarded as our pillars of success. Most of the faculty members of the University are involved in research by attracting funded projects from various research level organizations like DST, VGST, DBT, DRDO, AICTE and industries. The outcome of the research is passed on to students through live projects from industries. The entrepreneurial zeal of the students is encouraged and nurtured through EDPs and EACs.

REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students. REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students become skilled with relevant to industry requirements. Structured training programs on soft-skills and preparatory training for competitive exams are offered here to make students more employable. 100% placement of eligible students speaks the effectiveness of these programs. The entrepreneurship development activities and establishment of “Technology Incubation Centers” in the University extend full support to the budding entrepreneurs to nurture their ideas and establish an enterprise.

With firm faith in the saying, “Intelligence plus character –that is the goal of education” (Martin Luther King, Jr.), I strongly believe REVA University is marching ahead in the right direction, providing a holistic education to the future generation and playing a positive role in nation building. We reiterate our endeavor to provide premium quality education accessible to all and an environment for the growth of over-all personality development leading to generating “GLOBAL PROFESSIONALS”.

Welcome to the portals of REVA University!

**Dr. M Dhanmjaya**

Vice-Chancellor, REVA University

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## **Preface**

B.Com - Program offered by School of Commerce is designed keeping in view the current and also emerging future trends both at the National and Global levels. The Program gives greater emphasis on commerce and trade. There are ample number of courses providing knowledge in specialized areas of Finance, Accounting, Taxation, Banking and International Business facilitating students to choose specialized domain areas of their interest, in addition to this adequate importance is given to provide students with the basic concepts.

Commerce and Trade have today gained key place in global environment. Industry 4.0, communication and technological developments, socio-economic and political changes has brought in greater transformation in the global market. The trends like E-Commerce, digital banking, Financial status and prospects in rural areas, derivatives market, micro finance, accounting and management controlling system, risk management and credit management have enormously impacted the business environment.

The curriculum is designed by keeping in view the changing requirements of the industry. The curriculum covers hard core courses, soft core courses, foundation core courses, Common core courses, Open electives, skill enhancement courses, courses enhancing the employability and RULO. Students are also offered wide range of elective courses in various domains and also they are encouraged to take up Major Project in the areas of specialization, the project work will certainly provide students with practical experience and exposure of working environment. Technology enabled teaching –learning methodology is followed. Students are given exposure also through field visits, industrial visits and they also gain experience of language lab and Business lab .A variety of activities are planned throughout the academic session through student clubs and forums which are active at the school level. Students also participate in Social outreach programs organized by the school and understand the social issues pertaining to the society.

The Curriculum caters to and has relevance to Local, Regional, National, Global Development needs. Maximum number of courses are integrated with cross cutting issues with relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability.

**Dr. Shubha A**  
**Professor and Director**  
**School of Commerce**

## **RUKMINI EDUCATIONAL CHARITABLE TRUST**

It was the dream of late Smt. Rukmini Shyama Raju to impart education to millions of underprivileged children as she knew the importance of education in the contemporary society. The dream of Smt. Rukmini Shyama Raju came true with the establishment of Rukmini Educational Charitable Trust (RECT), in the year 2002. Rukmini Educational Charitable Trust (RECT) is a Public Charitable Trust, set up in 2002 with the objective of promoting, establishing and conducting academic activities in the fields of Arts, Architecture, Commerce, Education, Engineering, Environmental Science, Legal Studies, Management and Science & Technology, among others. In furtherance of these objectives, the Trust has set up the REVA Group of Educational Institutions comprising of REVA Institute of Technology & Management (RITM), REVA Institute of Science and Management (RISM), REVA Institute of Management Studies (RIMS), REVA Institute of Education (RIE), REVA First Grade College (RFGC), REVA Independent PU College at Kattigenahalli, Ganganagar and Sanjaynagar and now REVA University. Through these institutions, the Trust seeks to fulfill its vision of providing world class education and create abundant opportunities for the youth of this nation to excel in the areas of Arts, Architecture, Commerce, Education, Engineering, Environmental Science, Legal Studies, Management and Science & Technology.

Every great human enterprise is powered by the vision of one or more extraordinary individuals and is sustained by the people who derive their motivation from the founders. The Chairman of the Trust is Dr. P. Shyama Raju, a developer and builder of repute, a captain of the industry in his own right and the Chairman and Managing Director of the DivyaSree Group of companies. The idea of creating these top notched educational institutions was born of the philanthropic instincts of Dr. P. Shyama Raju to do public good, quite in keeping with his support to other socially relevant charities such as maintaining the Richmond road park, building and donating a police station, gifting assets to organizations providing accident and trauma care, to name a few.

The Rukmini Educational Charitable Trust drives with the main aim to help students who are in pursuit of quality education for life. REVA is today a family of ten institutions providing education from PU to Post Graduation and Research leading to PhD degrees. REVA has well qualified experienced teaching faculty of whom majority are doctorates. The faculty is supported by committed administrative and technical staff. Over 15,000 students study various courses across REVA's three campuses equipped with exemplary state-of-the-art infrastructure and conducive environment for the knowledge driven community.



## **ABOUT REVA UNIVERSITY**

REVA University has been established under the REVA University Act, 2012 of Government of Karnataka and notified in Karnataka State Gazette dated 7th February, 2013. The University is recognised by UGC under Sec 2 (f) and empowered under Sec.22 of the UGC Act, 1956 to award degrees in any branch of knowledge. The University is a Member of Association of Indian Universities, New Delhi. The main objective of the University is to prepare students with knowledge, wisdom and patriotism to face the global challenges and become the top leaders of the country and the globe in different fields.

REVA University located in between Kempegowda International Airport and Bangalore city, has a sprawling green campus spread over 45 acres of land and equipped with state-of-the-art infrastructure that provide conducive environment for higher learning and research. The REVA campus has well equipped laboratories, custom-built teaching facilities, fully air-conditioned library and central computer centre, the well planned sports facility with cricket ground, running track & variety of indoor and outdoor sports activities, facilities for cultural programs. The unique feature of REVA campus is the largest residential facility for students, faculty members and supportive staff.

The University is presently offering 27 Post Graduate Degree programs, 29 Degree and PG Degree programs in various branches of studies and has 15000+ students studying in various branches of knowledge at graduate and post graduate level and 494 Scholars pursuing research leading to PhD in 18 disciplines. It has 900+ well qualified, experienced and committed faculty members of whom majority are doctorates in their respective areas and most of them are guiding students pursuing research leading to PhD.

The programs being offered by the REVA University are well planned and designed after detailed study with emphasis with knowledge assimilation, applications, global job market and their social relevance. Highly qualified, experienced faculty and scholars from reputed universities / institutions, experts from industries and business sectors have contributed in preparing the scheme of instruction and detailed curricula for this program. Greater emphasis on practice in respective areas and skill development to suit to respective job environment has been given while designing the curricula. The Choice Based Credit System and Continuous Assessment Graded Pattern (CBCS – CAGP) of education has been introduced in all programs to facilitate students to opt for subjects of their choice in addition to the core subjects of the study and prepare them with needed skills. The system also allows students to move forward under the fast track for those who have the capabilities to surpass others. These programs are taught by well experienced qualified faculty supported by the experts from industries, business sectors and such other organizations. REVA University has also initiated many supportive measures such as bridge courses, special coaching, remedial classes, etc., for slow learners so as to give them the needed input and build in them confidence and courage to move forward and accomplish success in their career. The University has also entered into

MOUs with many industries, business firms and other institutions seeking their help in imparting quality education through practice, internship and also assisting students' placements.

REVA University recognizing the fact that research, development and innovation are the important functions of any university has established an independent Research and Innovation division headed by a senior professor as Dean of Research and Innovation. This division facilitates all faculty members and research scholars to undertake innovative research projects in engineering, science & technology and other areas of study. The interdisciplinary-multidisciplinary research is given the top most priority. The division continuously liaisons between various funding agencies, R&D Institutions, Industries and faculty members of REVA University to facilitate undertaking innovative projects. It encourages student research projects by forming different research groups under the guidance of senior faculty members. Some of the core areas of research wherein our young faculty members are working include Data Mining, Cloud Computing, Image Processing, Network Security, VLSI and Embedded Systems, Wireless Sensor Networks, Computer Networks, IOT, MEMS, Nano- Electronics, Wireless Communications, Bio-fuels, Nano-technology for coatings, Composites, Vibration Energies, Electric Vehicles, Multilevel Inverter Application, Battery Management System, LED Lightings, Renewable Energy Sources and Active Filter, Innovative Concrete Reinforcement, Electro Chemical Synthesis, Energy Conversion Devices, Nano-structural Materials, Photo electrochemical Hydrogen generation, Pesticide Residue Analysis, Nano materials, Photonics, Nano Tribology, Fuel Mechanics, Operation Research, Graph theory, Strategic Leadership and Innovative Entrepreneurship, Functional Development Management, Resource Management and Sustainable Development, Cyber Security, General Studies, Feminism, Computer Assisted Language Teaching, Culture Studies etc.

The REVA University has also given utmost importance to develop the much required skills through variety of training programs, industrial practice, case studies and such other activities that induce the said skills among all students. A full-fledged Career Development and Placement (CDC) department with world class infrastructure, headed by a dynamic experienced Professor & Dean, and supported by well experienced Trainers, Counselors and Placement Officers. The University also has University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director facilitating skill related training to REVA students and other unemployed students. The University has been recognized as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana. The Centre conducts several add-on courses in challenging areas of development. It is always active in facilitating student's variety of Skill Development Training programs. The University has collaborations with Industries, universities abroad, research institutions, corporate training organizations, and Government agencies such as Florida International University, Oklahoma State University, Western Connecticut University, University of Alabama, Huntsville, Oracle India Ltd, Texas

Instruments, Nokia University Relations, EMC2, VMware, SAP, Apollo etc, to facilitate student exchange and teacher–scholar exchange programs and conduct training programs. These collaborations with foreign universities also facilitates students to study some of the programs partly in REVA University and partly in foreign university, viz, M.S in Computer Science one year in REVA University and the next year in the University of Alabama, Huntsville, USA.

The University has also given greater importance to quality in education, research, administration and all activities of the university. Therefore, it has established an independent Internal Quality division headed by a senior professor as Dean of Internal Quality. The division works on planning, designing and developing different quality tools, implementing them and monitoring the implementation of these quality tools. It concentrates on training entire faculty to adopt the new tools and implement their use. The division further works on introducing various examination and administrative reforms.

To motivate the youth and transform them to become innovative entrepreneurs, successful leaders of tomorrow and committed citizens of the country, REVA organizes interaction between students and successful industrialists, entrepreneurs, scientists and such others from time to time. As a part of this exercise great personalities such as Bharat Ratna Prof. C. N. R. Rao, a renowned Scientist, Dr. N R Narayana Murthy, Founder and Chairman and Mentor of Infosys, Dr. K Kasturirangan, Former Chairman ISRO, Member of Planning Commission, Government of India, Dr. Balaram, Former Director I.I.Sc., and noted Scientist, Dr. V S Ramamurthy, Former Secretary, DST, Government of India, Dr. V K Aatre, noted Scientist and former head of the DRDO and Scientific Advisor to the Ministry of Defence Dr. Sathish Reddy, Scientific Advisor, Ministry of Defence, New Delhi and many others have accepted our invitation and blessed our students and faculty members by their inspiring addresses and interaction.

As a part of our effort in motivating and inspiring youth of today, REVA University also has instituted awards and prizes to recognize the services of teachers, researchers, scientists, entrepreneurs, social workers and such others who have contributed richly for the development of the society and progress of the country. One of such award instituted by REVA University is ‘Life Time Achievement Award’ to be awarded to successful personalities who have made mark in their field of work. This award is presented on occasion of the “Founders’ Day Celebration” of REVA University on 6th January of every year in presence of dignitaries, faculty members and students gathering. The first “REVA Life Time Achievement Award” for the year 2015 has been awarded to Shri. Kiran Kumar, Chairman ISRO, followed by Shri. Shekhar Gupta, renowned Journalist for the year 2016, Dr K J Yesudas, renowned play back singer for the year 2017. REVA also introduced “REVA Award of Excellence” in the year 2017 and the first Awardee of this prestigious award is Shri Ramesh Aravind, Actor, Producer, Director, Screen Writer and Speaker.

REVA organizes various cultural programs to promote culture, tradition, ethical and moral values to our students. During such cultural events the students are given opportunities to unfold their hidden talents and motivate them to contribute innovative ideas for the progress of the society. One of such cultural events is REVAMP conducted every year. The event not only gives opportunities to students of REVA but also students of other Universities and Colleges. During three days of this mega event students participate in debates, Quizzes, Group discussion, Seminars, exhibitions and variety of cultural events. Another important event is Shubha Vidaaya, - Graduation Day for the final year students of all the programs, wherein, the outgoing students are felicitated and are addressed by eminent personalities to take their future career in a right spirit, to be the good citizens and dedicate themselves to serve the society and make a mark in their respective spheres of activities. During this occasion, the students who have achieved top ranks and won medals and prizes in academic, cultural and sports activities are also recognized by distributing awards and prizes. The founders have also instituted medals and prizes for sports achievers every year. The physical education department conducts regular yoga classes' everyday to students, faculty members, administrative staff and their family members and organizes yoga camps for villagers around.

Within short span of time, REVA University has been recognized as a fast growing university imparting quality higher education to the youth of the country and received many awards, ranks, and accolades from various agencies, institutions at national and international level. These include: Asia's Greatest Brand and Leaders, by Asia One, National Award of Leadership Excellence, by ASSOCHAM India, Most promising University, by EPSI, Promising Upcoming Private University in the Country, by The Economic Times, Best University of India (South), by Dialogue India, Gold Brand by QS University Ranking, placed under 151-200 band by NIRF, 6TH Rank in the Super Excellence category by GHRDC, 6TH Rank in All India Law School Survey, ranked among Top 30 Best B Schools by Business World, India's Best Law Institution by Careers 360, to mention a few.

## **ABOUT SCHOOL OF COMMERCE**

The School of Commerce headed by a highly experienced Professor of Commerce is supported by well qualified faculty members. The school has the state-of-the-art class rooms and a business laboratory. It offers B.Com (Industry Integrated), B.Com (Honours) and M.Com programs. The school also has research program leading to doctoral degree. The curriculum of both graduate and post graduate degree programs have been designed to bridge the gap between industry – academia and hence they are industry oriented. The B.Com (Industry Integrated) program provides ample scope to enter into a wide range of business opportunities. This is reflected in various core subjects offered within the program. The Masters degree in Commerce not only induces research culture and entrepreneurship but also provides practical exposure and much needed soft skills.

### **VISION**

To nurture leaders of eminence and successful entrepreneurs through innovative academic and research programs in business, commerce and trade.

### **MISSION**

- ✓ To impart best quality commerce education through socially and globally relevant syllabus using cutting edge technology;
- ✓ To engage in indigenous, innovative and global research and contribute to the enrichment and dissemination of knowledge in commerce and trade;
- ✓ To collaborate with industries, experts, business government firms, and private institutions, and such others to undertake joint studies, research, consultancy ventures so as to facilitate students with greater opportunities for research, practice and placements;
- ✓ To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development;

## Program Overview

Bachelor of Commerce Program enables students to acquire knowledge and skills required by industry and business. It also equips students with knowledge of computers and various accounting, quantitative and analytical tools used in decision making. The Curriculum followed is contemporary in nature and emphasizes on issues related to current relevance. Students are offered with wide range of electives in Accounting, Finance, Banking International Business and Taxation. The program in addition to the degree offers various certification programs to enhance the knowledge sphere of the students. The Program provides holistic education to empower and enable students to take-up responsible positions in Industries /Business firms and other sectors. It provides knowledge about principles of auditing and its applications. It also gives an exposure and strong foundation to accounting tool like using tally. Further the program also has internship training and practical exposure through Major project. Students also gain hands on experience through their exposure to Business lab and improve their communication skills they are introduced to language lab.

### Program Educational Objectives (PEO)

**PEO 1:** Graduate after successful completion of the Program will be able to take up career in Public, Private and Corporate organizations.

**PEO 2:** Graduates after completion of the program will be able to work with diverse teams and are expected to take better decisions in complex situations.

**PEO 3:** Graduates will be able to incorporate social, ethical and moral principles in professional and personal life.

### Program Specific Outcomes (PSO)

PSO	Description
PSO1	Demonstrate understanding of the basic concepts and theoretical knowledge used in the different commerce and business related areas.
PSO2	Apply different tools and techniques in solving problems related to Business.

PSO3	Develop ideas for start –ups through knowledge and skills developed during the course of the degree.
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**Programme Outcomes:**

The School of Commerce was established in the year 2014 and since then the School has defined Program Outcomes for the courses offered during the Board of Studies meeting. Based on the advice and suggestions of the BOS, EIGHT Program Outcomes have been formulated, keeping in view the Vision, Mission and Program Educational Objectives.

**Description of the Program Outcomes**

PO	Description
PO1	Apply knowledge of Theory and Practices to solve business problems
PO2	Foster Analytical and critical thinking abilities for data – based decision making
PO3	Ability to develop Value based leadership Ability
PO4	Ability to understand , analyse and communicate global , economic, legal and ethical aspects of business
PO5	Gain knowledge through inter- disciplinary and Multi – disciplinary courses
PO6	Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
PO7	Enhance skills required for a particular domain by integrating practical and theoretical knowledge
PO8	Communicate effectively with various stake – holders

**B. Com (Honors)**  
**Scheme of Instruction**  
**(Effective from Academic Year 2021-22)**

SI No.	COURSE CODE	Title of the Course	HC/S C/CC/ FC/M C/OE	Credit Pattern			
				L	T	P	TOTAL
<b>FIRST SEMESTER</b>							
1	B21AHE101	Communicative English-I	FC	1	1	0	2
2	B21AHK102	Language – II: Kannada	FC	1	1	0	2
	B21AHH102	Language – II: Hindi					
	B21AHA101	Language – II: Additional English					
3	B21CC0101	Financial Accounting	HC	3	0	1	4
4	B21CC0102	Industrial Economy of India	HC	3	1	0	4
5	B21CC0103	Statistics for Business – I	HC	3	0	1	4
6	B21CC0104	Company Law & Secretarial Practice	SC	2	1	0	3
7	B21LSM102	Indian Constitution & Human Rights	MC	0	0	0	0
8	B21CC0105	Skill Development Course	RUL O	0	0	0	0
<b>Total Credits</b>				<b>13</b>	<b>04</b>	<b>02</b>	<b>19</b>
<b>SECOND SEMESTER</b>							
1	B21AHE201	Communicative English-II	FC	1	1	0	2
2	B21AHK202	Language – II: Kannada –II	FC	1	1	0	2
	B21AHH202	Language – II: Hindi- II					
	B21AHA201	Language – II: Additional English -II					
3	B21CC0201	Corporate Accounting-I	HC	3	0	1	4
4	B21CC0202	Modern Marketing	HC	3	1	0	4



5	B21CC0203	Statistics for Business – II	HC	3	0	1	4
6	B21CC0204	Investing in Stock Markets	SC	3	1	0	4
7	B21ASM201	Environmental Science	MC	0	0	0	0
8	B21CC0205	Skill Development Course	RULO	0	0	0	0
	<b>Total Credits</b>			<b>14</b>	<b>04</b>	<b>02</b>	<b>20</b>
<b>THIRD SEMESTER</b>							
1	B21AHK302	Language –: Kannada –III	FC	1	1	0	2
	B21AHH302	Language –: Hindi-III					
	B21AHA301	Language –: Additional English -III					
2	B21CC0301	Cost Accounting	HC	3	0	1	4
3	B21CC0302	Corporate Accounting-II	HC	3	0	1	4
4	B21CC0303	Human Resource Management	HC	3	1	0	4
5	B21CC0304	Fundamentals of Financial Management	HC	3	0	1	4
6	B21CC0305	Indian Banking System	HC	3	1	0	4
7	B21CC0306	Open Elective - Leadership & Team Development	OE	2	1	0	3
8	B21CC0307	Skill Development Course	RULO	0	0	0	0
	<b>Total Credits</b>			<b>18</b>	<b>4</b>	<b>03</b>	<b>25</b>
<b>FOURTH SEMESTER</b>							
1	B21AHK402	Language –: Kannada-IV	FC	1	1	0	2
	B21AHH402	Language –: Hindi-IV					
	B21AHA401	Language –: Additional English-IV					
2	B21CC0401	Methods Techniques of Cost Accounting	HC	3	0	1	4

3	B21CC0402	Income Tax and Practices –I	HC	3	0	1	4
4	B21CC0403	Auditing and Corporate Governance	HC	3	1	0	4
5	B21CC0404	Business Law	HC	3	1	0	4
6	B21CC0405	Skill Development Course	RULO	0	0	0	00
7	B21CC0406	Minor Project -I (Summer Internship) <i>(Credit will carried and considered for assessment in the Fifth Semester)</i>	HC	0	0	4	4
<b>I. Specialization Accounting &amp; Taxation</b>							
1	B21CCS411	Advanced Accounting	SC	2	0	1	3
2	B21CCS412	IFRS and IND – AS	SC	2	1	0	3
3	B21CCS413	Business and Corporate Taxation	SC	2	0	1	3
4	B21CCS414	E Filing of Returns	SC	2	1	0	3
<b>II. Specialization Economics &amp; Finance</b>							
1	B21CCS421	Agricultural Economics	SC	2	1	0	3
2	B21CCS422	Public Economics	SC	2	1	0	3
3	B21CCS423	Corporate Financial Policy	SC	2	0	1	3
4	B21CCS424	Financial Markets and Institutions	SC	2	1	0	3
<b>III. Specialization Statistics And Accounting</b>							
1	B21CCS431	Elementary Statistics	SC	2	0	1	3
2	B21CCS432	Quantitative techniques –I	SC	2	0	1	3

3	B21CCS411	Advanced Accounting	SC	2	0	1	3
4	B21CCS412	IFRS and IND – AS	SC	2	1	0	3
<b>IV. Specialization Banking &amp; Insurance</b>							
1	B21CCS441	Banking Operations	SC	2	1	0	3
2	B21CCS442	Marketing of Banking Products	SC	2	1	0	3
3	B21CCS443	Principles of Insurance	SC	2	1	0	3
4	B21CCS444	Life and General Insurance	SC	2	1	0	3
<b>V. Corporate Governance &amp; Auditing</b>							
1	B21CCS451	Corporate Governance	SC	2	1	0	3
2	B21CCS452	Business Ethics , values and Governance	SC	2	1	0	3
3	B21CCS453	Principles of Auditing	SC	2	1	0	3
4	B21CCS454	Auditing Standards & Practices	SC	2	1	0	3
<b>VI. Specialization Innovation &amp; Entrepreneurship</b>							
1	B21CCS461	Business Incubation	SC	2	1	0	3
2	B21CCS462	Understanding Business Opportunities	SC	2	1	0	3
3	B21CCS463	Entrepreneurship in India	SC	2	1	0	3
4	B21CCS464	Legal aspects of Entrepreneurship	SC	2	1	0	3

<b>VII. Specialization Marketing &amp; Human resource</b>							
1	B21CCS471	Consumer Behavior	SC	2	1	0	3
2	B21CCS472	Digital Marketing	SC	2	1	0	3
3	B21CCS473	Strategic Human Resource Management	SC	2	1	0	3
4	B21CCS474	Employee Welfare and Social Security	SC	2	1	0	3
<b>Total Credits</b>				<b>21</b>	<b>7</b>	<b>02</b>	<b>30</b>
<b>FIFTH SEMESTER</b>							
1	B21CC0501	Management Accounting	HC	3	0	1	4
2	B21CC0502	Business Research methods	HC	3	0	1	4
3	B21CC0503	Income Tax and Practices –II	HC	3	0	1	4
4	B21CC0504	Goods & Services Tax	HC	3	0	1	4
5	B21CC0505	Service Management	HC	3	1	0	4
6	B21CC0506	Skill Development Course	RULO	0	0	0	00
7	B21CC0507	Minor Project -I (Summer Internship) <i>(Credit will carried and considered for assessment in the Fifth Semester)</i>	HC	0	0	4	4
<b>I. Specialization : Accounting &amp; Taxation</b>							
1	B21CCS511	Accounting theory and standards	SC	2	1	0	3
2	B21CCS512	Corporate Financial Reporting	SC	2	0	1	3
3	B21CCS513	International Taxation	SC	2	0	1	3

4	B21CCS514	Tax planning and tax management	SC	2	0	1	3
<b>II. Specialization : Economics &amp; Finance</b>							
1	B21CCS521	Indian Economy	SC	2	1	0	3
2	B21CCS522	International Economics	SC	2	1	0	3
3	B21CCS523	Security analysis & Portfolio Management	SC	2	0	1	3
4	B21CCS524	International Finance	SC	2	1	0	3
<b>III. Specialization : Statistics &amp; Accounting</b>							
1	B21CCS531	Quantitative Techniques –II	SC	2	0	1	3
2	B21CCS532	Operational Research & Quantitative Analysis	SC	2	0	1	3
3	B21CCS511	Accounting theory and standards	SC	2	1	0	3
4	B21CCS512	Corporate Financial Reporting	SC	2	0	1	3
<b>IV. Specialization : Banking &amp; Insurance</b>							
1	B21CCS541	Treasury and Forex Management	SC	2	1	0	3
2	B21CCS542	Banking Technology and Management	SC	2	1	0	3
3	B21CCS543	Marketing of Insurance Products	SC	2	1	0	3
4	B21CCS544	Insurance Planning and Risk Management	SC	2	1	0	3

	<b>V Specialization: Corporate Governance &amp; Auditing</b>						
1	B21CCS551	International Corporate Governance	SC	2	1	0	3
2	B21CCS552	E-Governance	SC	2	1	0	3
3	B21CCS553	Public Sector Auditing	SC	2	1	0	3
4	B21CCS554	Audits & Audit Reports	SC	2	1	0	3
	<b>VI Specialization : Innovation &amp; Entrepreneurship</b>						
1	B21CCS561	Creativity and Innovation	SC	2	1	0	3
2	B21CCS562	Managing Growth & diversification	SC	2	1	0	3
3	B21CCS563	New Venture Planning	SC	2	1	0	3
4	B21CCS64	Project Feasibility Analysis	SC	2	1	0	3
	<b>VII Specialization: Marketing &amp; Human Resource</b>						
1	B21CCS571	Retail Marketing	SC	2	1	0	3
2	B21CCS572	Logistic & supply chain Management	SC	2	1	0	3
3	B21CCS573	Organisational Change & Development	SC	2	1	0	3
4	B21CCS574	Compensation Management	SC	2	1	0	3
		<b>Total Credits</b>		<b>23</b>	<b>5</b>	<b>08</b>	<b>36</b>

<b>VI SEMESTER</b>							
1	B21CC0601	Entrepreneurship Development	HC	3	1	0	4
2	B21CC0602	Strategic Management	HC	3	1	0	4
3	B21CC0606	Major Project (Based on Specialization)	HC	2	0	10	12
<b>OR</b>							
1	B21CC0601	Entrepreneurship Development	HC	3	1	0	4
2	B21CC0602	Strategic Management	HC	3	1	0	4
3	B21CC0603	Principles of Investment Management	HC	3	1	0	4
4	B21CC0604	E-Commerce & Tally	HC	3	0	1	4
5	B21CC0605	International Operations Management	HC	3	1	0	4
<b>TOTAL CREDITS</b>				<b>15</b>	<b>4</b>	<b>01</b>	<b>20</b>
<b>Total Credits of all Semesters</b>							<b>150</b>

#### Semester-wise Summary of Credit Distribution

<b>Semester</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>No. of Credits</b>	<b>Total Hours</b>
First Semester	13	04	02	19	27
Second Semester	14	04	02	20	28
Third Semester	18	04	03	25	32
Fourth Semester	21	07	02	30	39
Fifth Semester	23	05	08	36	49
Sixth Semester	15	04	01	20	25
<b>Total Credits</b>	<b>104</b>	<b>28</b>	<b>18</b>	<b>150</b>	<b>200</b>

### Distribution of Credits Based on Type of Courses

<b>Semester</b>	<b>HC</b>	<b>SC</b>	<b>OE</b>	<b>FC/AC</b>	<b>Total Credits</b>
First Semester	<b>12</b>	<b>03</b>	<b>--</b>	<b>04</b>	<b>19</b>
Second Semester	<b>12</b>	<b>04</b>	<b>--</b>	<b>04</b>	<b>20</b>
Third Semester	<b>20</b>	<b>00</b>	<b>03</b>	<b>02</b>	<b>25</b>
Fourth Semester	<b>16</b>	<b>12</b>	<b>--</b>	<b>02</b>	<b>30</b>
Fifth Semester	<b>24</b>	<b>12</b>	<b>--</b>	<b>--</b>	<b>36</b>
Sixth Semester	<b>20</b>	<b>00</b>	<b>--</b>	<b>--</b>	<b>20</b>
<b>Total Credits</b>	<b>104</b>	<b>31</b>	<b>03</b>	<b>13</b>	<b>150</b>



**B. Com-Dual Specialisation**  
**Detailed Syllabus**  
 (Effective from Academic Year 2021-22)

**FIRST SEMESTER**

<b>Course Title: COMMUNICATIVE ENGLISH</b>				
<b>Course Code: B21AHE101</b>				
<b>Course Description:</b> This 3-credit course focuses on improving the spoken and written communication of the learners. The course develops personal, inter-personal and group skills among learners. It also addresses the functional aspects of language usage while providing specific linguistic tools through professional language learning software. The widespread reach of this course makes it highly practical and applicable.				
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>1. To enhance functional communication skills.</li> <li>2. To develop functional use of language in professional contexts.</li> <li>3. To utilize oral presentations in multiple contexts.</li> <li>4. To apply effective written skills in formal communication.</li> </ol>				
<b>Course Outcomes:</b>				
After the completion of the course, students will be able to:				
CO1: Identify pressing issues relating to society, environment and media.				
CO2: Develop a process-oriented approach to writing.				
CO3: Apply the grammatical skills developed during the course aptly.				
CO4: Demonstrate a good command over language usage and refined interpersonal skills.				
<b>Course Pre-requisites:</b> The student must have knowledge of intermediate English Grammar and LSRW skills.				
<b>Pedagogy:</b> Direct method, ICT, Collaborative learning, Flipped Classroom.				
<b>LTP:</b> 1:1:0				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours:</b> 26 Hours				
Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>Functional English</b> Remedial Grammar: Past Simple; Past Continuous; Irregular Verbs Writing Skills: Paragraph Writing Activities: Conversations; Leaving Phone Messages	07Hrs	CO1	PO5

	Literature: Chief Seattle – The End of Leaving and Beginning of Survival			
Unit-2	<b>Interpersonal Skills</b> Remedial Grammar: Present Simple & Present Continuous; Activity & State Verbs Writing Skills: Official Letters Activities: Making Apologies; Invitations & Making Arrangements Literature: Ruskin Bond – Tiger in the Tunnel	07Hrs	CO2	PO5 & PO8
Unit -3	<b>Multitasking Skills:</b> Remedial Grammar: Present Perfect; For, Since & How Long; -ed & -ing adjectives; Prefix & Opposites of Adjectives Writing Skills: Note Making Activities: Agreeing & Disagreeing with Opinions Literature: Jesse Owens - My Greatest Olympic Prize	06Hrs	CO3	PO5 & PO8
Unit-4	<b>Communication Skills</b> Remedial Grammar: Collocations; Prepositions Writing Skills: Precise Writing Activities: Offers, Suggestions & Requests Literature: Avijit Pathak – Onscreen Magic	06Hrs	CO4	PO5 & PO8

**Reference Books:**

1. Green, David. Contemporary English Grammar Structures and Composition. New Delhi: MacMillan Publishers, 2010.
2. Thorpe, Edgar and Showick Thorpe. Basic Vocabulary. Pearson Education India, 2012.
3. Leech, Geoffrey and Jan Svartvik. A Communicative Grammar of English. Longman, 2003.
4. Murphy, Raymond. Murphy's English Grammar with CD. Cambridge University Press, 2004.
5. Rizvi, M. Ashraf. Effective Technical Communication. New Delhi: Tata McGraw-Hill, 2005.
6. Riordan, Daniel. Technical Communication. New Delhi: Cengage Publications, 2011.
7. Sen et al. Communication and Language Skills. Cambridge University Press, 2015.

**Course Title : ಕನ್ನಡ – I**

## Course Code: B21AHK102

### Course Description:

ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗೂ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.

### Course Objectives:

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಸಮಗ್ರ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಮೊದಲನೆಯ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಜನಪದ, ಪ್ರಾಚೀನ, ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯಗಳು, ಹೊಸಗನ್ನಡದ ಸಣ್ಣಕಥೆಗಳು ಹಾಗೂ ನಾಟಕ ಸಾಹಿತ್ಯವನ್ನು ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡು, ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ.
2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಹಾಗೂ ಬರಹ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

### Course Outcomes:

ಜನಪದ, ಪ್ರಾಚೀನ, ಮಧ್ಯಕಾಲೀನದ ವಿವಿಧ ಪ್ರಕಾರದ ಕಾವ್ಯಗಳು, ಹೊಸಗನ್ನಡದ ಸಣ್ಣಕಥೆಗಳು ಹಾಗೂ ನಾಟಕ ಸಾಹಿತ್ಯ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

CO1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

CO2:ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

CO3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

CO4:ಽಂತೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ

### Course Pre-requisites:

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ.
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

**Pedagogy:** Direct method, ICT and Digital support, Collaborative and Cooperative learning, Differentiated Instruction, Flipped Classroom

**LTP: 1:1:0**

**Course type:** FOUNDATION COURSE

**Contact Hours: 26**

Units	Detailed Syllabus	CH	CO	PO
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Unit-1	ಜನಪದ/ಪ್ರಾಚೀನ/ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ 1. ಕೆರೆಗೆ ಹಾರ -ಜನಪದ ಕಾವ್ಯ 2. ಸಾಮಾನ್ಯವೆ ಬಗೆಯೆ ಭವತ್ಯೇಶಪಾಶ ಪ್ರಪಂಚಂ? - ಪಂಪ 3. ಪೊಲ್ಲಮೆಯೆ ಲೇಸು ನಲ್ಲರ ಮೆಯ್ಯೊಳ್ - ಜನ್ನ	07 Hrs	CO1, CO2, CO3, CO4	PO5, PO8
Unit-2	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ 1. ನಳಕೂಬರನ ಪ್ರಸಂಗ - ನಾಗಚಂದ್ರ 2. ವಚನಗಳು - ಆಯ್ದ ವಚನಗಳು 3. ಇಳೆಯಾಂಡ ಗುಡಿಮಾರನ ರಗಳೆ - ಹರಿಹರ	07 Hrs	CO1, CO2, CO3, CO4	PO5, PO8
Unit-3	ಸಣ್ಣ ಕಥೆಗಳು 1. ಕೊನೆಯ ಗಿರಾಕಿ - ನಿರಂಜನ 2. ಪ್ರಜಾಪ್ರಭುತ್ವ ಮತ್ತು ಮೂರು ಮಂಗಗಳು - ಬೆಸಗರಹಳ್ಳಿ ರಾಮಣ್ಣ 3. ಬೆಂದಕಾಳೂರು - ವಿಜಯ್ ಹುಗಾರ	06 Hrs	CO1, CO2, CO3, CO4	PO5, PO8
Unit-4	ನಾಟಕ 1. ಜಲಗಾರ - ಕುವೆಂಪು	06 Hrs	CO1, CO2, CO3, CO4	PO5, PO8

#### Reference Books:

1. ಮುಗಳಿ ರಂ.ಶ್ರೀ., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ಗೀತಾ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು. 2014
2. ಸಂಗ್ರಹ. ನಾಗೇಗೌಡ ಎಚ್.ಎಲ್., ಚಾರಿತ್ರಿಕ ಜನಪದ ಕಥನ ಕಾವ್ಯಗಳು, ಪ್ರಕಾಶಕರು ಕರ್ನಾಟಕ ಜಾನಪದ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2008
3. ಸೀಮಾತೀತ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ ಸಂಪುಟ 1,2,3,4,5 ಮತ್ತು 6, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2014
4. ಸಂಗ್ರಹ. ನಾಗೇಗೌಡ ಎಚ್.ಎಲ್., ಕನ್ನಡ ಜನಪದ ಕಥನ ಕಾವ್ಯಗಳು, ಪ್ರಕಾಶಕರು ಕರ್ನಾಟಕ ಜಾನಪದ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2007
5. ನಾರಾಯಣ ಪಿ.ವಿ, ಚಂಪೂ ಕವಿಗಳು, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
6. ಕಾಳೇಗೌಡ ನಾಗವಾರ, ತ್ರಿಪದಿ, ರಗಳೆ ಮತ್ತು ಜಾನಪದ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
7. ಸಂ. ಬೆನಗಲ್ ರಾಮ ರಾವ್ ಮತ್ತು ಪಾನ್ಯಂ ಸುಂದರ ಶಾಸ್ತ್ರಿ, ಪುರಾಣ ನಾಮ ಚೂಡಾಮಣಿ, ಪ್ರಕಾಶಕರು ಪ್ರಸಾರಾಂಗ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ. 2010
8. ಡಾ. ಚಿದಾನಂದ ಮೂರ್ತಿ, ವಚನ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013
9. ಸಂ ಮರುಳಸಿದ್ದಪ್ಪ ಕೆ, ನಾಗರಾಜ ಕಿ.ರಂ. ವಚನ ಕಮ್ಮಟ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
10. ಮರುಳಸಿದ್ದಪ್ಪ ಕೆ, ಷಟ್ಟಡಿ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
11. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶ್ರೀ ಲಕ್ಷ್ಮೀಶನ ಜೈಮಿನಿ ಭಾರತ(ಮೂಲ-ತಾತ್ಪರ್ಯ-ಸಚಿತ್ರ), ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಪುಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2010
12. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶಿಶುನಾಳ ಶರೀಫರ ನೂರಾರು ತತ್ವಪದಗಳು, ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಪುಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2007
13. ಸಂ. ಜಿ.ಎಸ್.ಭಟ್., ಕುಮಾರವ್ಯಾಸನ ಕರ್ಣಾಟ ಭಾರತ ಕಥಾಮಂಜರಿ ಪ್ರವೇಶ, ಪ್ರಕಾಶಕರು ಅಕ್ಷರ ಪ್ರಕಾಶನ, ಹೆಗ್ಗೋಡು, ಸಾಗರ. 2006
14. ರಂಜಾನ್ ದರ್ಗಾ, ಶರಣರ ಸಮಗ್ರ ಕ್ರಾಂತಿ, ಪ್ರಕಾಶಕರು. ಲೋಹಿಯಾ ಪ್ರಕಾಶನ, ಬಳ್ಳಾರಿ. 2015
15. ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗಾತಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009

16. ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣ್ಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು - 2014
17. ಶಿವರುದ್ರಪ್ಪ ಜಿ.ಎಸ್. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಮೀಕ್ಷೆ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013
18. ಸಂ.ಜಿ.ಎಸ್.ಅಮೂರ, ಕನ್ನಡ ಸಣ್ಣ ಕಥೆಗಳು, ನಾಷನಲ್ ಬುಕ್ ಟ್ರಸ್ಟ್, ನವದೆಹಲಿ, 2000
19. ಸಂ. ಡಾ. ಬೈರಮಂಗಲ ರಾಮೇಗೌಡ, ವರ್ತಮಾನದ ಕಥೆಗಳು, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು 2011
20. ಸಂ. ಡಾ. ರಾಮಲಿಂಗಪ್ಪ ಟಿ. ಬೇಗೂರು, ವರ್ತಮಾನದ ಕಥೆಗಳು, ಕಣ್ಣ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು, 2013

<b>Course Title: HINDI -1</b>				
<b>Course Code: B21AHH102</b>				
<b>Course Description:</b> यह पाठ्यक्रम नौसिखिया अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है।				
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना।</li> <li>2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना।</li> <li>3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना।</li> <li>4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना।</li> </ol>				
<b>Course Outcomes:</b>				
अध्ययन की समाप्ति पर अध्येता –				
CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है।				
CO2: साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है।				
CO3: समाज में अंतर्निहित पद्धतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है।				
CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है।				
<b>Course Pre-requisites:</b>				
<ul style="list-style-type: none"> <li>• अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए।</li> <li>• हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है।</li> <li>• हिन्दी व्याकरण का अवबोधन आवश्यक है।</li> <li>• अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरूरी है।</li> </ul>				
<b>Pedagogy:</b> ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom				
<b>LTP:</b> 1:1:0				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours:</b> 26				
Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>इकाई - 1</b> 1. कहानी – तावान – प्रेमचंद 2. कहानी – उसकी रोटी – मोहन राकेश 3. व्यंग्य रचना – वैष्णव की फिसलन – हरीशंकर परसाई	07Hrs.	CO1& CO2	PO5& PO8
Unit-2	<b>इकाई - 2</b>	07Hrs.	CO1&	PO5&

	1. कहानी – वापसी - उषा प्रियंवदा 2. कहानी – तीसरी बेटी के नाम - सुधा अरोड़ा 3. निबंध – अच्छी हिन्दी – रवीन्द्रनाथ त्यागी		CO2	PO8
<b>Unit-3</b>	<b>इकाई - 3</b> 1. कहानी – जल्लाद – पांडेय बेचन शर्मा ‘उग्र’ 2. रेखाचित्र – बुधिया कब आएगा – ज्ञानचंद मर्मज्ञ 3. एकांकी – अंधेर नगरी – भारतेन्दु हरिश्चंद्र	06Hrs.	CO3& CO4	PO5& PO8
<b>Unit-4</b>	<b>इकाई - 4</b> अनुवाद अनुच्छेद ( अंग्रेजी से हिन्दी में) संक्षेपण निबंध लेखन <b>सूचना : प्रत्येक इकाई 25 अंक के लिए निर्धारित है।</b>	06Hrs.	CO3& CO4	PO5& PO8

**Reference Books:**

1. हिन्दी पाठ्य पुस्तक – रेवा विश्वविद्यालय।
2. सुबोध व्यवहारिक हिन्दी – डॉ. कुलदीप गुप्त
3. अभिनव व्यवहारिक हिन्दी – डॉ.परमानन्द गुप्त
4. हिन्दी साहित्य का इतिहास - डॉ. नागेन्द्र
5. आधुनिक हिन्दी साहित्य का इतिहास - डॉ. बच्चन सिंह
6. हिन्दी साहित्य का नवीन इतिहास - डॉ. लाल साहब सिंह
7. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे
8. कार्यालय अनुवाद निदेशिका
9. संक्षेपण और पल्लवन - के.सी.भाटिया&तुमन सिंग
10. हिन्दी निबंध लेखन – प्रो. विराज
11. निबंध माला – योगेशचंद जैन

<b>Course Title: ADDITIONAL ENGLISH – I</b>
<b>Course Code: B21AHA101</b>
<b>Course Description:</b> This is a 3-credit course designed to help the learner gain competency in language through the introduction of various genres of literature. The course aims to inculcate a critical view among learners while sensitizing them to the contemporary issues around. It facilitates creative learning and helps to appreciate, assimilate and research on the various dimensions of society, culture and life.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To develop linguistic prowess of the students.</li> <li>2. To appraise different genres of literature.</li> <li>3. To illustrate the fundamentals of creative language.</li> </ol>

**Reference Books:**

4. To enhance consistent reading habits.

**Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Demonstrate a thorough understanding of sensitive and critical social issues.

CO2: Develop reading skills and a wide range of vocabulary.

CO3: Critically analyze a piece of prose or poetry.

CO4: Explain their opinion in a coherent and communicable manner.

**Course Pre-requisites:** The student must possess fundamentals of language skills and be aware of social issues.

**Pedagogy:** Direct method, ICT, Collaborative learning, Flipped Classroom.

**LTP:** 1:1:0

**Course type:** FOUNDATION COURSE

**Contact Hours:** 26

Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>Values &amp; Ethics</b> Literature: Rabindranath Tagore - Where the Mind is Without Fear William Wordsworth – Three Years She Grew in Sun and Shower Saki – The Lumber-room William Shakespeare – Extract from Julius Caesar (Mark Antony’s Speech) Language: Vocabulary Building	07Hrs.	CO1	PO5
Unit-2	<b>Natural &amp; Supernatural</b> Literature: John Keats – La Belle Dame Sans Merci Charles Dickens – The Signal Man Hans Christian Anderson - The Fir Tree William Shakespeare – An Excerpt from The Tempest Language: Collective Nouns	07Hrs.	CO2	PO8
Unit-3	<b>Travel &amp; Adventure</b> Literature: R.L. Stevenson – Travel Elizabeth Bishop - The Question of Travel H.G. Wells – The Magic Shop Jonathan Swift – Excerpt from Gulliver’s Travels Book – I , Writing Skills: Travelogue	06Hrs.	CO3	PO8
Unit-4	<b>Success Stories</b> Literature: Emily Dickinson – Success is Counted Sweetest Rupert Brooke – Success Dr. Martin Luther King - I Have a Dream Helen Keller – Excerpt from The Story of My Life Writing Skills: Brochure & Leaflet	06Hrs.	CO4	PO5 & PO8



1. Tagore, Rabindranath. Gitanjali. Rupa Publications, 2002.
2. Wordsworth, William. The Complete Works of William Wordsworth. Andesite Press, 2017.
3. Munro, Hector Hugh. The Complete Works of Saki. Rupa Publications, 2000.
4. Shakespeare, William. The Complete Works of William Shakespeare. Sagwan Press, 2015.
5. Chindhade, Shirish. Five Indian English Poets: Nissim Ezekiel, A.K. Ramanujan, ArunKolatkhar, DilipChitre, R. Parthasarathy. Atlantic Publications, 2011.
6. Dickens, Charles. The Signalman and Other Horrors: The Best Victorian Ghost Stories of Charles Dickens: Volume 2. Createspace Independent Publications, 2015.
7. Anderson, Hans Christian. The Fir Tree. Dreamland Publications, 2011.
8. Colvin, Sidney (ed). The Works of R. L. Stevenson. (Edinburgh Edition). British Library, Historical Prints Edition, 2011.
9. Bishop, Elizabeth. Poems. Farrar, Straus and Giroux, 2011.
10. Swift, Jonathan. Gulliver's Travels. Penguin, 2003.
11. Dickinson, Emily. The Complete Poems of Emily Dickinson. Createspace Independent Publications, 2016.
12. Brooke, Rupert. The Complete Poems of Rupert Brooke. Andesite Press, 2017.
13. King, Martin Luther Jr. & James M. Washington. I Have a Dream: Writings And Speeches That Changed The World. Harper Collins, 1992.
14. Keller, Helen. The Story of My Life. Fingerprint Publishing, 2016.
15. Green, David. Contemporary English Grammar Structures and Composition. New Delhi: MacMillan Publishers, 2010.

<b>Course Title: FINANCIAL ACCOUNTING</b>
<b>Course Code: B21CC0101</b>
<b>Course Description:</b> This course is intended to introduce the basic theory, concepts and practice of fundamentals of accounting and to enable students to understand information contained in the published financial statements of companies and other organisations. The course also emphasizes on the relevance of accounting in today's scenario. It also focuses upon financial accounting information relating to profit-oriented business organizations.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. Familiarize the students with the basic accounting concepts and the functioning of financial accounting standards.</li> <li>2. To make the student acquaint with various reporting standards of accounting.</li> <li>3. To make the student understand the accounting process of conversion of partnership firm into a limited company</li> </ol>

<b>Course Outcome:</b>					
After the completion of the course, students will be able to:					
CO1: Understand the accounting concepts and various financial accounting standards.					
CO2: Determine the transactions relating to conversion of a firm to a limited company.					
CO3: Evaluate the concept of HPS and Installment purchase.					
CO4: Analyze the concept of working of Inland branch accounts.					
<b>Course Pre-requisites:</b> Basics of Accounting with rules and principles.					
<b>Pedagogy:</b> Direct Method					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
<b>UNIT-1</b>	<b>Introduction</b> <ul style="list-style-type: none"> <li>• <b>Theoretical Framework</b> Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India, Distinction between Indian accounting standards (IND AS) and Accounting standards (AS). International Financial Reporting Standards (IFRS)</li> <li>• <b>Accounting process</b> From recording of a business transaction to preparation of trail balance including adjustments: Capital and Revenue expenditures &amp; Receipts. Preparation of Profit and Loss Account and Balance Sheet. (Sole Proprietorship only)</li> </ul>	12 Hrs	CO1	PO1	PSO1
<b>UNIT-2</b>	<b>Conversion Of Partnership Firm Into A Limited Company</b> Meaning – Need for conversion - Purchase Consideration – Mode of Discharge of Purchase Consideration – Methods of calculation of Purchase Consideration – Net Payment Method – Net Assets	14 Hrs	CO2	PO1	PSO1

	Method –Journal Entries and Ledger Accounts in the books of Vendor – Treatment of items: Dissolution Expenses, Unrecorded Assets and Liabilities, Assets and Liabilities not taken over by the Purchasing Company, Contingent liabilities, Incorporation entries and preparation of balance sheet of the purchasing company under vertical format.				
<b>UNIT-3</b>	<b>Accounting For Hire Purchase And Installment System</b> Meaning of Hire Purchase and Installment Purchase System, difference between Hire Purchase and Installment Purchase, Important Definitions, Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges, Net Hire Purchase Price, Net Cash Price, Calculation of Interest, Calculation of Cash Price, Journal Entries and Ledger Accounts in the books of Hire Purchaser.Calculation of interest, partial and full repossession.	14 Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>Accounting For Inland Branches</b> Concept of dependent branches: accounting aspects: debtors system, stock and debtors system, branch final accounts system and whole sale basis system, Independent branches, Concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	12 Hrs	CO4	PO1	PSO1

**REFERENCE BOOKS:**

1. Monga, J.R. Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
2. Shukla, M.C., Grewal, T.S., and Gupta, S.C. Advanced Accounts. S. Chand & Co., New Delhi.
3. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari Financial Accounting. Vikas Publishing House, New Delhi.

4. Tulsian, P.C. and Bharath Tulasian Financial Accounting B.Com Hons. S Chand Publishing, New Delhi
5. Jain, S.P., and Narang, K.L. Financial Accounting. Kalyani Publishers, New Delhi.

<b>Course Title : INDUSTRIAL ECONOMY OF INDIA</b>					
<b>Course Code: B21CC0102</b>					
<b>Course Description:</b> This course gives an overview of Indian Industries and its structure Which helps for the overall development of the country where industries plays a crucial Role. It also focuses on the MSME Sector.					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To Understand the knowledge of industrial economics</li> <li>2. To comprehend concept of theories of firm</li> <li>3. To evaluate industrial policy of 1991 in India &amp; to interpret the dynamics of industries</li> </ol>					
<b>Course Outcomes:</b>					
After the completion of the course, students will be able to:					
CO1: Identify the industrial economics objectives and structure					
CO2: Understand the concept of different theories of firm					
CO3: Enumerate the purpose of labor market and wages					
CO4: Know about the India's industrial policy of 1991.					
<b>Course Pre-requisites:</b> Basic knowledge in Micro Economics & Macro Economics					
<b>Pedagogy:</b> Direct Method ICT & FLIPPED CLASSROOM					
<b>LTP:</b> 3:1:0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
<b>UNIT-1</b>	<b>Introduction</b> Meaning-Nature-Scope-Significance-Framework of Industrial Economics-The Relationship between Industrial Economics and Micro Economics. Role of Industry in Economic Development–Industrial Structure-Private and Public Sector, MSME in India.	12 Hrs	CO1	PO5	PSO3
<b>UNIT-2</b>	<b>Theory of Firm</b> Concept Of Firm, Features And Objectives of a business firm-Size of Firm, Optimum Firm and Its	14 Hrs	CO2	PO5	PSO3

	Determinants-Growth of Firm and its Determinants ,Theory of Growth of Firm-Downies Theory, Penrose's Theory And Morris Theory.				
<b>UNIT-3</b>	<b>Labour Marketing And Wages</b> Concepts Of Labors Market And Its Features, Types of Labour Markets, Determinants Of The Supply And The Demands For Labour. <b>Wages</b> -Wage Concept and Definition, Theories Of Wages-Classical Theory –Marginal Theory And Productivity Theory.	16 Hrs	CO3	PO5	PSO3
<b>UNIT-4</b>	<b>India's Industrial Economy</b> Indian Industrial Structure, Pattern And Phases, Industrial Development In India Since 1991,Industrial Policy ,MRTP Act,Foreign Capital in Industrial Sector-Role of MNC's And Foreign Collaborations, Current Problems in Indian Industrial Sector.	10 Hrs	CO4	PO5	PSO3

**REFERENCE BOOKS:**

1. Ahluwalia I J-Industrial Growth in India, Oxford university press ,New Delhi.CherunilamF (1994)- Industrial Economics :Indian Perspectives
2. Dhingra I.C.), The Indian Economy, Sultan Chand & Sons.
3. Tirthankar Roy, The Economic History of India, , Oxford University Press.
4. Ramesh Singh Indian Economy, 10<sup>th</sup> edition, Mc Graw Hill.

<b>Course Title : STATISTICS FOR BUSINESS-I</b>					
<b>Course Code: B21CC0103</b>					
<b>Course Description:</b> This course provides an introduction to the mathematical and statistical tools required in a business organization. There is an emphasis on problems on Measures of Dispersion and Skewness, components of Time series Analysis and also about the Index numbers.					
<b>Course Objectives:</b>					
1. To comprehend about mathematical averages like arithmetic mean, geometric mean and harmonic mean and positional averages like median and mode					
2. To apply the absolute and relative measures of dispersion and skewness					
3. To analyze trend analysis and seasonal variations and to evaluate the uses and the construction of index numbers.					
<b>Course Outcomes:</b>					
After the completion of the course, students will be able to:					
CO1: Understands basic statistical concepts such as arithmetic mean, geometric mean and harmonic mean and positional averages like median and mode, tabular and graphical representation of data.					
CO2: Compute the concept of Measures of Dispersion and Skewness.					
CO3: Analyse and Interpret solutions for the problems on Time series.					
CO4: Comprehend the concept of Index numbers and its construction.					
<b>Course Pre-requisites:</b> Basic Concepts of Statistics					
<b>Pedagogy:</b> Direct Method, ICT & FLIPPED CLASSROOM					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>Measures Of Central Tendency</b> Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.	12 Hrs	CO1	PO7	PSO3

	<b>Positional Averages:</b> Mode and Median (and other partition values including quartiles, deciles, and percentiles) (Including graphic determination).				
<b>UNIT-2</b>	<p><b>Measures Of Dispersion And Skewness.</b></p> <p>Meaning–Calculation of Absolute and Relative measures of dispersion Range – Quartile Deviation –Mean Deviation –Standard Deviation andCoefficient of Variation.</p> <p><b>Measures Of Skewness:</b></p> <p>Meaning of Skewness-Symmetrical &amp; Skewed Distributions-Measures of Skewness -Absolute and Relative Measures of Skewness –Karl Pearson’s Coefficient of Skewness and Bowley’s Coefficient of Skewness.</p>	14Hrs	CO2	PO7	PSO3
<b>UNIT-3</b>	<p><b>Time Series Analysis</b></p> <p><b>Time Series Data:</b> Components of time series, Additive and multiplicative models</p> <p><b>Trend analysis.</b> Fitting of trend line using principle of least squares-linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages</p> <p><b>Seasonal variations</b>-Calculation of seasonal indices using simple averages, Ratio-to-trend, Ratio-to-moving averages methods, Uses of seasonal Indices</p>	14Hrs	CO3	PO7	PSO3
<b>UNIT-4</b>	<p><b>Index Numbers</b></p> <p><b>Meaning and uses of index numbers.</b></p> <p>Construction of index numbers: Fixed and chain base: uni-variate and composite. Aggregative and average of relatives- simple and weighted</p>	12Hrs	CO4	PO7	PSO3



	<p><b>Tests of adequacy of index numbers,</b> Base shifting, splicing and deflating. Problems in the construction of index numbers</p> <p><b>Construction of consumer price indices.</b> Important share price indices, including BSE SENSEX and NSE NIFTY.</p>				
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**REFERENCE BOOKS**

1. S P Gupta, Statistical Methods-Sultan Chand, Delhi
2. Dr. C.R.Reddy, Quantitative Methods for Management Decisions, Himalaya Publishing House.
3. Dr. B N Gupta Business Statistics, SahityaBhavan Publications Agra.
4. R.S Bhardwaj, Business Statistics, Excel Books.

<b>Course Title : COMPANY LAW &amp; SECRETERIAL PRACTICE</b>					
<b>Course Code: B21CC0104</b>					
<b>Course Description:</b> To be enlightening the student's knowledge on Companies Act 2013 skill sets. This course will have thorough knowledge on formation of company, documents required and Acts pertaining to it.					
<b>Course Objectives:</b>					
1. Identify the various stages involved in the formation of company and know the process of winding of company.					
2. Apply their minds to have a bird's eye view of the company secretary with their qualification, roles and career as a CS.					
<b>Course Outcomes:</b>					
After the completion of the course, students will be able to:					
CO1: Outline the knowledge about the legal procedures relating formation of the company					
CO2: Evaluate about the management of the companies and Winding –up of companies.					
CO3: Analyze the document involved while the formation of the company and also about the company capital					
CO4: Understand about the company secretary with their role and duties in the company					
<b>Course Pre-requisites:</b> Basic Concepts of Company Law					
<b>Pedagogy:</b> Direct Method ,ICT & FLIPPED CLASSROOM					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	CH	CO	PO	PSO
<b>Unit-1</b>	<b>Introduction to Company Law:</b> Definition-Essential characteristics and kinds of companies, study of Public, Private, Government Companies and deemed Public Company. Provisions regarding incorporation and raising of capital through shares, Debentures and Public Deposits and concessions of Private Company, Promoters, MOA & AOA Prospectus, Statement in	10 Hrs	CO1	PO3	PSO1

	lieu of Prospectus, Membership of a company, Alternation and Reduction of shares capital				
<b>Unit-2</b>	<b>Management of Companies</b> BOD-Managing Director (MD)-Manager, Managerial remuneration-Powers, Position and Responsibility of Directors-Duties and Liabilities of directors-Director Identification Number (DIN), Prevention of oppression and mismanagement. Winding-up of companies	9 Hrs	CO2	PO3	PSO1
<b>Unit-3</b>	<b>Company Documents and Company Capital</b> Corporate Compliance, Promotional Documents; MOA-Clauses and Alteration-AOA-Table A and alteration-Statutory documents, Statutory and Non-statutory books required by the company- Company Capital-Owned and Borrowed capital-types of shares and Debentures and Methods of Borrowings.	10 Hrs	CO3	PO3	PSO1
<b>Unit-4</b>	<b>Company Secretary</b> Qualities, Qualification, Appointments, Termination, Removal, Role, Power and Duties - Secretary as an advisor to Chairman and BOD. Company Secretary as a liaison officer between the Company and Stock Exchanges, Company and Depository Participants (DP) and Company and Registrar of Companies (ROC)- Secretarial Standards issue by ICSI – Career as CS- Role of CS in Practice under Companies Bill 2012.-Speciment resolutions thereon.	10 Hrs	CO4	PO3	PSO1

#### REFERENCE BOOKS

1. Company Law Procedure by K.V.Shanbhogue, Bharat Law House publisher
2. Company Notices, Meetings and Resolutions by A.M.Chakraborti, B.P.Bhargava, and Taxman publisher.
3. Company Law and Secretarial Practice by Dr.K.R Chandratre by Bharat Law publisher
4. Company Rules and Forms by Bhargava, Taxman publisher.

**Course Title: INDIAN CONSTITUTION AND HUMAN RIGHTS****Course Code: B21LSM102**

**Course Description:** This course is intended to focus on various provisions of the Constitution of India, their basic understanding. It also covers the important concepts of human rights law and their application in India.

**Course Objectives:**

1. To acquire the knowledge of evolution of the Indian constitution and to comprehend the union and state executive, legislature and judiciary function.
2. To discuss the concepts and development human rights in India and to describe the protection of Human Right Act and evolution of human right in India.

**Course Outcomes:**

CO1: Acquire the knowledge of preamble, fundamental rights and duties.

CO2: Identify and recognize how state legislature and judiciary function.

CO3: Know aware the knowledge about of Human Rights Act.

CO4: Understand the evolution, protection and judiciary activities in India.

**Course Pre-requisites:** Basic Knowledge of Constitution

**Pedagogy:** Direct Method, ICT & Digital Support.

**Course type:** MANDATORY CORE.

**Contact Hours:** 26

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Indian Constitutional Philosophy:</b> a) Features of the Constitution and Preamble b) Fundamental Rights and Fundamental Duties c) Directive Principles of State Policy	07Hrs.	CO1	PO5	PSO1
Unit-2	<b>Union and State Executive, Legislature and Judiciary:</b> a) Union Parliament and State Legislature: Powers and Functions b) President, Prime Minister and Council of Ministers c) State Governor, Chief Minister and Council of Ministers d) The Supreme Court and High Court: Powers and Functions	07Hrs.	CO2	PO5	PSO1
Unit-3	<b>Concept and Development of Human Rights:</b> a) Meaning Scope and Development of Human Rights	06Hrs.	CO3	PO5	PSO1

	b) United Nations and Human Rights- UNHCR. c) UDHR 1948, ICCR 1996 and ICESCR 1966.				
Unit-4	<b>Human Rights in India:</b> a) Protection of Human Rights Act, 1993(NHRC & SHRC) b) First, Second and Third Generations- Human Rights c) Judicial Activities and Human Rights	06Hrs.	CO4	PO5	PSO1

**Reference Books:**

1. M.P. Singh (ed.), V.N. Shukla, Constitutional Law of India (2000), Oxford.
2. S.C Kashyap, Human Rights and Parliament (1978) Metropolitan, New Delhi.
3. Durga Das Basu, Human Rights in Constitutional Law, Prentice – Hall of India Pvt. Ltd. New Delhi.

# SECOND SEMESTER

<b>Course Title: COMMUNICATIVE ENGLISH – II</b>					
<b>Course Code: B21AHE201</b>					
<b>Course Description:</b> This 3-credit course focuses on enhancing written proficiency required for professional enhancement. It also polishes the spoken skills of the learners to make them effective and confident presenters. It also addresses the functional aspects of language usage while providing specific linguistic tools through professional language learning software. The practical components discussed in this course enables a fruitful transition from academia to the industry of their choice					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To build skills essential for corporate communication.</li> <li>2. To enhance context specific language skills.</li> <li>3. To discover the creative linguistic potential through language and literature.</li> <li>4. To develop communication skills necessary for employability.</li> </ol>					
<b>Course Outcomes:</b>					
After the completion of the course, students will be able to:					
CO1: Apply acquired skills to communicate effectively in a corporate scenario.					
CO2: Demonstrate command over rhetoric of language.					
CO3: Develop critical and creative thinking through assimilated language skills.					
CO4: Utilize the communication skills learnt to match industry standards.					
<b>Course Pre-requisites:</b> The student must possess functional knowledge of LSRW skills.					
<b>Pedagogy:</b> Direct method, ICT, Collaborative learning, Flipped Classroom.					
<b>LTP:</b> 1:1:0					
<b>Course type:</b> FOUNDATION COURSE					
<b>Contact Hours:</b> 26 Hours					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Language Acquisition</b> Remedial Grammar: Questions & Negatives; Questions Tags Writing Skills: Email Writing	7 Hrs	CO1	PO8	--

	Activities: Group Discussions Literature: Alphonse Daudet - The Last Lesson				
Unit-2	<b>Persuasive Skills</b> Remedial Grammar: Past Simple & Past Perfect Writing Skills: Report Writing Activities: Book & Movie Reviews Literature: Lord Alfred Tennyson – Ulysses	7 Hrs	CO2	PO8	--
Unit -3	<b>Cognitive Skills</b> Remedial Grammar: Present & Past Passive; Conditionals Writing Skills: Creative Writing Activities: Role Plays Literature: O. Henry – The Gift of the Magi	6 Hrs	CO3	PO8	--
Unit-4	<b>Employability Skills</b> Remedial Grammar: Reported Speech; Idioms Writing Skills: Cover Letter & CV Activities: Exchanging Information Literature: Saki – The Open Window	6 Hrs	CO4	PO5 & PO8	--

**Reference Books:**

1. Bansal, R.K. and J.B. Harrison. Spoken English. Orient Blackswan, 2013.
2. Raman, Meenakshi and Sangeeta Sharma. Technical Communication. Oxford University Press, 2015.
3. Thorpe, Edgar and Showick Thorpe. Objective English. Pearson Education, 2013.
4. Dixon, Robert J. Everyday Dialogues in English. Prentice Hall India Pvt Ltd., 1988.
5. Turton, Nigel D. ABC of Common Errors. Mac Millan Publishers, 1995.
6. Samson, T. (ed.) Innovate with English. Cambridge University Press, 2010.
7. Kumar, E Suresh, J. Savitri and P Sreehari (ed). Effective English. Pearson Education, 2009.
8. Goodale, Malcolm. Professional Presentation. Cambridge University Press, 2013.

## Course Title : ಕನ್ನಡ – II

Course Code: B21AHK202

### Course Description:

ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗೂ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.

### Course Objectives:

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಸಮಗ್ರ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಎರಡನೆಯ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯಗಳು, ಲೇಖನಗಳು ಹಾಗೂ ಸಂಕೀರ್ಣ ಸಾಹಿತ್ಯವನ್ನು ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡು, ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ.
2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಹಾಗೂ ಬರಹ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

### Course Outcomes:

ಮಧ್ಯಕಾಲೀನದ ವಿವಿಧ ಪ್ರಕಾರದ ಕಾವ್ಯಗಳು, ಲೇಖನಗಳು ಮತ್ತು ಸಂಕೀರ್ಣ ಬರಹ ಸಾಹಿತ್ಯ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

CO1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

CO2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

CO3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

CO4:ಸಂಶೋಧನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.

### Course Pre-requisites:

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ..
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.



<b>Pedagogy:</b> Direct method, ICT and Digital support (Links attached), Collaborative and Cooperative learning, Differentiated Instruction, Flipped Classroom				
<b>LTP:1:1:0</b>				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours:</b> 26 hours				
Units	Detailed Syllabus	CH	CO	PO
Unit-1	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ 1. ಗಾನರಾಣಿಯರ ಸಂವಾದ - ರಾಘವಾಂಕ 2. ಸಿಡಲ ಪೊಟ್ಟಣ ಕಟ್ಟಿ ಸೇವುವ ಕೊಡುವರೆ - ಕುಮಾರವ್ಯಾಸ 3. ಸರ್ವಜ್ಞನ ವಚನಗಳು - ಸರ್ವಜ್ಞ	07 Hrs.	CO1, CO2, CO3, CO4	PO5, PO8
Unit-2	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ 1. ಗಿಳಿಯು ಪಂಜರದೊಳಿಲ್ಲ - ಪುರಂದರದಾಸ 2. ಎಲ್ಲಾರು ಮಾಡುವುದು - ಕನಕದಾಸ 3. ಎಲ್ಲರಂತವನಲ್ಲ ನನಗಂಡ - ಶಿಶುನಾಳ ಶರೀಪಟ್ಟಿ	07 Hrs.	CO1, CO2, CO3, CO4	PO5, PO8
Unit-3	ಲೇಖನಗಳು 1. ಪೈಪೋಟಿಗೆ ಸಜ್ಜಾಗುತ್ತಿರುವ ದೇಶ - ಎ.ಪಿ.ಜೆ. ಅಬ್ದುಲ್ ಕಲಾಂ 2. ಬಾಪು ಚಿಂತನೆ - ಬಿ.ಎ. ಶ್ರೀಧರ 3. ಭಾರತ ಸಂವಿಧಾನಕ್ಕೆ 'ಭೂತ' ಚೇಷ್ಟೆ - ದೇವನೂರು ಮಹದೇವ	06 Hrs.	CO1, CO2, CO3, CO4	PO5, PO8
Unit-4	ಸಂಕೀರ್ಣ ಬರಹ 1. ಸಹಜ ಕೃಷಿ - ಪೂರ್ಣ ಚಂದ್ರ ತೇಜಸ್ವಿ	06 Hrs.	CO1, CO2, CO3, CO4	PO5, PO8

#### Reference Books:

1. ಮುಗಳಿ ರಂ. ಶ್ರೀ., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ಗೀತಾ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು. 2014
2. ಸಂಗ್ರಹ. ನಾಗೇಗೌಡ ಎಚ್.ಎಲ್., ಚಾರಿತ್ರಿಕ ಜನಪದ ಕಥನ ಕಾವ್ಯಗಳು, ಪ್ರಕಾಶಕರು ಕರ್ನಾಟಕ ಜಾನಪದ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2008
3. ಸೀಮಾತೀತ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ ಸಂಪುಟ 1,2,3,4,5 ಮತ್ತು 6, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2014
4. ಸಂಗ್ರಹ. ನಾಗೇಗೌಡ ಎಚ್.ಎಲ್., ಕನ್ನಡ ಜನಪದ ಕಥನ ಕಾವ್ಯಗಳು, ಪ್ರಕಾಶಕರು ಕರ್ನಾಟಕ ಜಾನಪದ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2007
5. ನಾರಾಯಣ ಪಿ.ವಿ, ಚಂಪೂ ಕವಿಗಳು, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
6. ಕಾಳೇಗೌಡ ನಾಗವಾರ, ತ್ರಿಪದಿ, ರಗಳೆ ಮತ್ತು ಜಾನಪದ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
7. ಸಂ. ಬೆನಗಲ್ ರಾಮ ರಾವ್ ಮತ್ತು ಪಾನ್ಯಂ ಸುಂದರ ಶಾಸ್ತ್ರೀ, ಪುರಾಣ ನಾಮ ಚೂಡಾಮಣಿ, ಪ್ರಕಾಶಕರು ಪ್ರಸಾರಾಂಗ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ. 2010
8. ಡಾ. ಚಿದಾನಂದ ಮೂರ್ತಿ, ವಚನ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013
9. ಸಂ ಮರುಳಸಿದ್ದಪ್ಪ ಕೆ, ನಾಗರಾಜ ಕಿ.ರಂ. ವಚನ ಕಮ್ಮಟ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
10. ಮರುಳಸಿದ್ದಪ್ಪ ಕೆ, ಷಟ್ಪದಿ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
11. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶ್ರೀ ಲಕ್ಷ್ಮೀಶನ ಜೈಮಿನಿ ಭಾರತ(ಮೂಲ-ತಾತ್ಪರ್ಯ-ಸಚಿತ್ರ), ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಪುಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2010

12. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶಿಶುನಾಳ ಶರೀಫರ ನೂರಾರು ತತ್ವಪದಗಳು, ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಪುಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2007
13. ಸಂ. ಜಿ.ಎಸ್.ಭಟ್., ಕುಮಾರವ್ಯಾಸನ ಕರ್ಣಾಟ ಭಾರತ ಕಥಾಮಂಜರಿ ಪ್ರವೇಶ, ಪ್ರಕಾಶಕರು ಅಕ್ಷರ ಪ್ರಕಾಶನ, ಹೆಗ್ಗೋಡು, ಸಾಗರ. 2006
14. ರಂಜಾನ್ ದರ್ಗಾ, ಶರಣರ ಸಮಗ್ರ ಕ್ರಾಂತಿ, ಪ್ರಕಾಶಕರು. ಲೋಹಿಯಾ ಪ್ರಕಾಶನ, ಬಳ್ಳಾರಿ. 2015
15. ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗಾತಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009
16. ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣ್ಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು - 2014
17. ಶಿವರುದ್ರಪ್ಪ ಜಿ.ಎಸ್. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಮೀಕ್ಷೆ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013

<b>Course Title : HINDI –II</b>
<b>Course Code: B21AHH202</b>
<b>Course Description:</b> यह पाठ्यक्रम नौसिखिया अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है।
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना।</li> <li>2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना।</li> <li>3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना।</li> <li>4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना।</li> </ol>
<b>Course Outcomes:</b> अध्ययन की समाप्ति पर अध्येता – CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है। CO2: साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है। CO3: समाज में अंतर्निहित पद्धतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है। CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है।

**Course Pre-requisites:**

- अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए।
- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है।
- हिन्दी व्याकरण का अवबोधन आवश्यक है।
- अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरूरी है।

**Pedagogy:** Direct Method, ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom

**LTP: 1:1:0**

**Course type: FOUNDATION COURSE**

**Contact Hours:06**

Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>इकाई - 1</b> 1 कबीरदास के दोहे – कबीरदास 2 कविता – अर्जुन की प्रतिज्ञा - मैथिलीशरण गुप्त 3 कविता – वीरों का कैसा हो बसंत – सुभद्रकुमारी चौहान	07Hrs.	CO1	PO5& PO8
Unit-2	<b>इकाई – 2</b> 1 तुलसीदास के पद –तुलसीदास 2 कविता – संध्या सुंदरी – सूर्यकांत त्रिपाठी 'निराला' 3 कविता – करमवीर – अयोध्या सिंह उपाध्याय ' हरिऔध'	07Hrs.	CO2	PO5& PO8
Unit-3	<b>इकाई – 3</b> 1. मीराबाई के पद – मीराबाई 2. कविता – मधुशाला – हरिवंशराय बच्चन 3. कविता – हम झुक नहीं सकते – अटलबिहारी बाजपाई	06Hrs.	CO3	PO5& PO8
Unit-4	<b>इकाई - 4</b> अनुवाद अनुच्छेद ( हिन्दी से अंग्रेजी ) सृजनात्मक व्यक्तित्व अ कबीर, महादेवी वर्मा, प्रेमचंद आ महात्मा गांधी, डॉ बाबासाहेब आंबेडकर, अब्दुल कलाम <b>सूचना : प्रत्येक इकाई 25 अंक के लिए निर्धारित है।</b>	06Hrs.	CO4	PO5& PO8

**Reference Books:**

1. हिन्दी पाठ्य पुस्तक – रेवा विश्वविद्यालय।
2. सुबोध व्यवहारिक हिन्दी – डॉ. कुलदीप गुप्त
3. अभिनव व्यवहारिक हिन्दी – डॉ.परमानन्द गुप्त
4. हिन्दी साहित्य का इतिहास - डॉ. नागेन्द्र
5. आधुनिक हिन्दी साहित्य का इतिहास - डॉ. बच्चन सिंह
6. हिन्दी साहित्य का नवीन इतिहास - डॉ. लाल साहब सिंह
7. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे
8. कार्यालय अनुवाद निदेशिका

9. संक्षेपण और पल्लवन - के.सी.भाटिया&तुमन सिंग

<b>Course Title: ADDITIONAL ENGLISH – II</b>
<b>Course Code: B21AHA201</b>
<b>Course Description:</b> This is a 3-credit course designed to help the learner gain competency in language through the introduction of various genres of literature. The course aims to inculcate a critical view among learners while sensitizing them to the contemporary issues around. It facilitates creative learning and helps to appreciate, assimilate and research on the various dimensions of society, culture and life.
<b>Course Objectives:</b> <ol style="list-style-type: none"><li>1. To assess ecological and environmental concerns through literature.</li><li>2. To identify the unequal structures of power in society.</li><li>3. To compare the position of men and women in society.</li><li>4. To interpret the representation of society in popular culture.</li></ol>
<b>Course Outcomes:</b> <p>After the completion of the course, students will be able to:</p> <p>CO1: Demonstrate a thorough understanding of sensitive and critical ecological and environmental issues.</p> <p>CO2: Analyze the rigid structure of center and margin in our society.</p> <p>CO3: To criticize the subordinate position of women in society.</p>

CO4: To justify the depiction of society in popular culture.

**Prerequisites:** The student must possess fair knowledge of language and literature.

**Pedagogy:** Direct method / ICT / Collaborative Learning / Flipped Classroom.

**LTP:** 1:1: 0

**Course type:** FOUNDATION COURSE

**Contact Hours:** 26

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>
Unit-1	<b>Ecology &amp; Environment</b> Literature: Toru Dutt - Casuarina Tree Robert Frost – Stopping by Woods on a Snowy Evening Tomas Rivera –The Harvest C.V. Raman – Water – The Elixir of Life Language: Degrees of Comparisos	07Hrs.	CO1	PO8
Unit-2	<b>Voices from the Margin</b> Literature: Tadeusz Rozewicz – Pigtail Jyoti Lanjewar – Mother Sowvendra Shekhar Hansda – The Adivasi Will Not Dance Harriet Jacobs – Excerpt from Incidents in the Life of a Slave Girl Language: Prefix and Suffix	07Hrs.	CO2	PO8
Unit 3:	<b>Women &amp; Society</b> Literature: Kamala Das – An Introduction Usha Navrathnaram – To Mother Rabindranath Tagore – The Exercise Book Jamaica Kincaid – Girl Writing Skills: Dialogue Writing	06Hrs.	CO3	PO5&8
Unit 4:	<b>Popular Culture</b> Literature: Rudyard Kipling – The Absent-minded Beggar Sir Arthur Conan Doyle – The Hound of the Baskervilles Aldous Huxley – The Beauty Industry Writing Skills: Story Writing	06Hrs.	CO4	PO5

**Course Title :CORPORATE ACCOUNTING-I****Course Code: B21CC0201**

**Course Description:** This course helps to acquire conceptual and practical knowledge about valuation of shares & goodwill in the company, about Holding and Subsidiary Company, accounting procedure, recording, preparation of Profit and loss and balance sheet Prior to Incorporation and Final Accounts.

**Course Objectives:**

1. The presentation and understanding of financial reporting for the companies as well as for external users.
2. To Help the students to acquire the conceptual Knowledge of the Corporate Accounting and to learning the technique of preparing the financial Statements.
3. To know the procedure for preparation of holding company accounts.

**Course Outcomes:**

CO1: Analyze the value of Shares and Goodwill by adopting various methods.

CO2: To Analyse the Mutual Indebtedness of Holding company and Subsidiary Company.

CO3: Impart the Knowledge on Ascertainment of Pre-Incorporation and Post-Incorporation.

CO4: Enumerate the financial position of the organization.

**Course Pre-requisites:** Concepts of Financial Accounting.

**Pedagogy:** Direct Method

**LTP:** 3 0 1

**Course type:** HARD CORE

**Contact Hours:** 52

UNIT	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>Valuation of Goodwill and Shares</b> Meaning, factors influencing in valuation of goodwill, Methods of valuation of Goodwill- Average Profit, Super profit Method, Capitalization Method and Annuity Method.	14 Hrs	CO1	PO1	PSO1

	Meaning of shares, factors affecting valuation of shares, Methods of valuation of shares- Intrinsic value method, Yield method and fair value method.				
<b>UNIT-2</b>	<b>Holding Company Accounts</b> Introduction, Meaning of Holding Company, Subsidiary Company, Steps, Pre Acquisition Profits, Post Acquisition Profits, Minority Interest, Cost of Control or Capital Reserve, Unrealized Profit – Mutual Indebtedness, Preparation of Consolidated Balance Sheet (As per AS21).	12 Hrs	CO2	PO1	PSO1
<b>UNIT-3</b>	<b>Profit Prior To Incorporation</b> Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account	10 Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>Company Final Accounts</b> Meaning-Objectives- Regulations and contents for preparation of Financial Statements– Treatment of special items relating to company final accounts-Tax deducted at source- Advance tax paid- Provision for tax- Depreciation –Interest on debentures – Tax – Dividends – Interim – Proposed – Unclaimed – Transfer to reserves– Preparation of profit and loss account – Preparation of balance sheet in Vertical Format (As per schedule III of Companies Act 2013).	16 Hrs	CO4	PO1	PSO1

#### REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, S. K. Maheshwari and Dr. Suneel K Maheshwari, Corporate Accounting. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.

<b>Course Title: MODERN MARKETING</b>					
<b>Course Code: B21CC0202</b>					
<b>Course Description:</b> It is an economic process of choosing markets and getting, keeping and growing customers by creating, delivering and communicating values. it focuses on practices and application of theory such as nature of consumers, sales management, advertising, quality management. The course is career orienting in nature that provides many opportunities in various fields.					
<b>Course Objectives:</b>					
1. To understand the various facts & concept of marketing techniques					
2. To understand the innovative trends in Recent Marketing and to have information about various product strategies.					
3. To understand the strategies towards attainment of organization goals					
<b>Course Outcomes:</b>					
CO1: Understands of various facts of Marketing management and Marketing Philosophy.					
CO2: Impart knowledge on Product life cycle and product strategies.					
CO3: Develop various Promotional tools for a Product.					
CO4: Understand the new innovative trends in Marketing.					
<b>Course Pre-requisites:</b> Basic knowledge on Marketing.					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
<b>UNIT -I</b>	<b>Introduction to Marketing</b> Marketing concepts & meaning importance, limitations, effective marketing mix-meaning and essential.  Meaning and definition of marketing management. Features and objectives of marketing management. Marketing philosophy. Development of a marketing	14Hrs	CO1	PO2	PSO2



	strategy, Competitive marketing strategy.				
<b>UNIT-2</b>	<p><b>Product Strategy</b></p> <p>Product concept meaning and definition. Essential features of a product. Product mix- meaning and structure-Product mix decision strategies. Product Life Cycle (PLC)- meaning and definition. Stages of PLC. Factors affecting PLC. New product development: Meaning, stages in New product development.</p> <p>Reasons for failure of new products. Branding-meaning, Branding and Trademarks, Functions of Branding, Branding strategies.</p>	10Hrs	CO2	PO2	PSO2
<b>UNIT-3</b>	<p><b>Advertising and Sales Management</b></p> <p>Meaning of Advertising, advertising budget, factors influencing budget decisions. Media selection: Consideration in media selection, advertisement copy meaning and essentials of a good advertisement copy &amp; different types of copy. AIDA and DAGMAR advertisement layout.</p> <p><b>Sales Management:</b> selection and recruitment of salesmen. Training of salesmen. Methods of training salesman. Remuneration and compensation to salesmen. Motivation of salesmen. Control of salesmen.</p>	14Hrs	CO3	PO2	PSO2
<b>UNIT-4</b>	<p><b>Emerging Trends in Marketing</b></p> <p><b>Rural Marketing:</b> Features of Rural Markets; causes for the changes in the volume and pattern of rural consumption. Problems of rural marketing. Marketing mix for rural markets-Strategy for rural marketing.</p> <p><b>E- Marketing or web-marketing or online marketing:</b> Introduction to E-marketing – meaning</p>	14Hrs	CO4	PO2	PSO2

	<p>and definition. Benefits of E-Marketing to sellers and consumers. Limitations of E-Marketing. Problems of E-Marketing in India (Legal), Infrastructural, Commercial and others).</p> <p><b>Green Marketing:</b> Meaning, Importance, Fundamental requirement, Problems on Green Marketing</p>				
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**REFERENCE BOOKS**

1. Marketing Management by Philip Kotler.
2. Fundamentals of Marketing by W.J.Stanton.
3. Marketing Mangement by Rajan Saxena.
4. Marketing Management by J.N Jain and P.P Singh

**Course Title : STATISTICS FOR BUSINESS-II****Course Code: B21CC0203**

**Course Description:** This course gives the student in-depth knowledge about various Statistical tools. It provides inputs about Various method of Liner Programming and interpolation and extrapolation and the need of vital statistics.

**Course Objectives:**

1. Understand relevance and need of quantitative methods for making business decisions.
2. Be able to perform statistical analysis.
3. Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques.

**Course Outcomes:**

CO1: Compute the simple correlation and regression

CO2: Understand various methods of linear programming.

CO3 Analyse and Interpret solutions for the problems on Interpolation and Extrapolation.

CO4: Acquire knowledge how to interpret the Mortality rates and Fertility rates.

**Course Pre-requisites:** Statistics for Business I

**Pedagogy:** Direct Method

**LTP:** 3: 0 :1

**Course type:** HARD CORE

**Contact Hours:** 52

UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<p><b>Simple Correlation and Regression Analysis</b></p> <p><b>Correlation Analysis:</b> Meaning of Correlation: simple, multiple and partial: linear and non-linear, Correlation and Causation, Scatter diagram, Person's co-efficient of correlation: calculation and properties (proofs not required). Correlation and Probable error: Rank Correlation</p> <p><b>Regression Analysis:</b> Principle of least squares and regression lines, regression equations and estimation: Properties of regression coefficients. Relationship</p>	14 Hrs	CO1	PO7	PSO3

	between Correlation and Regression coefficients: Standard Error of Estimate.				
<b>UNIT-2</b>	<b>Linear Programming</b> Meaning and uses .Linear programming, problems formulation, graphical method and simplex method of solution,	14 Hrs	CO2	PO7	PSO3
<b>UNIT-3</b>	<b>Interpolation And Extrapolation</b> Meaning - Significance – Assumptions - Methods of Interpolation – Binomial expansion (Interpolating method one and two missing values only) - Newton’s Advancing Differences Method - Problems.	10 Hrs	CO3	PO7	PSO3
<b>UNIT-4</b>	<b>Vital Statistics</b> Meaning, sources and uses. <b>Mortality rates-</b> Crude Death Rate, Age Specific Death Rate, Standardized Death Rate, (Direct method of standardization), Infant Mortality Rate, Maternal Mortality Rate. <b>Fertility Rates-</b> Crude Birth Rate, Age Specific Fertility Rate, General Fertility Rate & Total Fertility Rate.	14 Hrs	CO4	PO7	PSO3

**REFERENCE BOOKS:**

1. S P Gupta, Statistical Methods-Sultan Chand, Delhi
2. Dr. C.R.Reddy, Quantitative Methods for Management Decisions, Himalaya Publishing House.
3. Dr. B N Gupta (2018) Business Statistics, Sahitya Bhavan Publications Agra.
4. R.S Bhardwaj, Business Statistics, Excel Books

<b>Course Title : INVESTING IN STOCK MARKETS</b>					
<b>Course Code: B21CC0204</b>					
<b>Course Description:</b> This course is designed in such a way that it integrates the core skills of smart trading in the stock market and ability to forecast the market trends. It also gives immense knowledge on Investment in Mutual Funds and Understanding the trade in futures and options.					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. The objective of this course is to introduce the different facts of actual trading.</li> <li>2. To be taught different types of trading strategies, as well as concrete build-up position.</li> <li>3. To educate the students to the notion of balance between risk and reward, to give them a framework that can help them when they decide to do investments.</li> </ol>					
<b>Course Outcomes:</b>					
CO1: Understand about the investment avenue in the stock market					
CO2: Evaluate the fundamental and technical analysis of Valuation of Stock.					
CO3: Analyze the concept of mutual fund and about its ranking agencies					
CO4: Know about trading in forwards, futures & options					
<b>Course Pre-requisites:</b> Basic Concepts of Stock Market					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3: 1: 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNIT	SYLLABUS	CH	CO	PO	PSO
<b>UNIT -I</b>	<b>Fundamentals of Investment</b> Types of Investment-Equity shares, IPO/FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of Financial information. Role of stock Exchange, stock exchange in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.	14 hrs	CO1	PO3	PSO 2

<b>UNIT-2</b>	<b>Stock Analysis and Valuation-</b> Online trading of stocks, Understanding stocks quotations, types and placing of order. Risk: Its valuation and mitigation, Analysis of the company: financial characteristics - Comparative analysis of companies, Stock Valuations: Using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.	12 Hrs	CO2	PO3	PSO 2
<b>UNIT-3</b>	<b>Investing In Mutual Funds-</b> Background of mutual funds: pros in investing in mutual funds, Motives of mutual fund investment, Net Asset Value, Types of Mutual Funds: Open ended, close ended, debt, hybrid, money market, Load vs. no load Funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund ranking and its usage.	14 Hrs	CO3	PO3	PSO 2
<b>UNIT-4</b>	<b>Understanding Derivatives</b> Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders Put and Call options: Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.	12 Hrs	CO4	PO3	PSO 2

### REFERENCE BOOKS

1. Gitman and Joehnk, Fundamentals of investing, Pearson.
2. MaduraJeff, Personal Finance, Pearson.
3. Chandra, Prassana, Investment Analysis and Portfolio Management, Tata McGraw Hill.

<b>Course Title: ENVIRONMENTAL SCIENCE</b>					
<b>Course Code: B21ASM201</b>					
<b>Course Description:</b> An environmental studies course advances a student's knowledge in a variety of currently relevant topics such as energy, pollution, and environmental awareness. Sessions often cover how to evaluate and address environmental problems. Education focusing on environmental studies can launch several types of careers.					
<b>Course Objectives:</b> 1) Imparting basic knowledge and to develop attitude of concern, awareness about the environment and Creating awareness among students to acquire skills for identifying and solving environmental problems 2) To educate students on cause, effects and measures to control environmental pollution and to have interdisciplinary approach in environmental education to build a bridge between environment and technology.					
<b>Course Outcomes:</b> CO1: Understand multidisciplinary nature of environmental studies CO2: Articulate the interdisciplinary context of environmental issues. CO3: Understand core concepts and methods from ecological and physical sciences and their application in environmental problem solving. CO4: Students will have mastered foundational knowledge about Environmental Policies and practices.					
<b>Course Pre-requisites:</b> Basic Knowledge of Environmental Science					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support					
<b>Course type:</b> MANDATORY CORE					
<b>Contact Hours:</b> 26					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to environmental studies:</b> Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development. Ecosystems: Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems:	06Hrs.	CO1	PO5	PSO1

	<p>a) Forest ecosystem., Grassland ecosystem, Desert ecosystem</p> <p>b) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)</p>				
Unit-2	<p><b>Natural Resources: Renewable and Non-renewable Resources</b></p> <ul style="list-style-type: none"> <li>• Land Resources and land use change; Land degradation, soil erosion and desertification.</li> <li>• Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.</li> <li>• Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international &amp; inter-state).</li> <li>• Heating of earth and circulation of air; air mass formation and precipitation.</li> <li>• Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.</li> </ul>	07Hrs.	CO2	PO5	PSO1
Unit-3	<p><b>Biodiversity and Conservation:</b></p> <ul style="list-style-type: none"> <li>• Levels of biological diversity :genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots</li> <li>• India as a mega-biodiversity nation; Endangered and endemic species of India</li> <li>• Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</li> <li>• Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.</li> </ul>	07Hrs.	CO3	PO5	PSO1
Unit-4	<b>Environmental Policies and practices:</b>	06Hrs.	CO4	PO5	PSO1



	<ul style="list-style-type: none"> <li>• Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.</li> <li>• Environment Laws : Environment Protection Act; Air (Prevention &amp; Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC).</li> <li>• Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context</li> </ul>				
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**Reference Books:**

1. Desai R.G. - Environmental studies. Himalaya Pub. House.
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
4. Gadgil, M., & Guha, R.1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
5. Gleeson,B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.

# THIRD SEMESTER

**Course Title : ಕನ್ನಡ – III**

**Course Code: B21AHK302**

## **Course Description:**

“ಭಾಷೆ”ಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗೂ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.

## **Course Objectives:**

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಸಮಗ್ರ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಮೂರನೆಯ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ನವೋದಯ ಕಾವ್ಯ, ನವ್ಯ ಕಾವ್ಯ, ವಾಣಿಜ್ಯ ಕನ್ನಡ, ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು ಮತ್ತು ಏಕಾಂಕ ಸಾಹಿತ್ಯವನ್ನು ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡು, ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಚೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ.
2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಹಾಗೂ ಬರಹ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ.
4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

## **Course Outcomes:**

ನವೋದಯ ಕಾವ್ಯ, ನವ್ಯ ಕಾವ್ಯ, ವಾಣಿಜ್ಯ ಕನ್ನಡ, ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು ಮತ್ತು ಏಕಾಂಕ ನಾಟಕದ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

CO1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

CO2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

CO3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

CO4:ಸಂಶೋಧನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.

## **Course Pre-requisites:**

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ.
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.

<ul style="list-style-type: none"> <li>ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.</li> </ul>				
<b>Pedagogy:</b> Direct method, ICT and Digital support (Links attached), Collaborative and Cooperative learning, Differentiated Instruction, Flipped Classroom				
<b>LTP: 1:1:0</b>				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours: 26</b>				
Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>ನವೋದಯ ಕಾವ್ಯ</b> 1. ಇಳಿದು ಬಾ ತಾಯೆ - ದ.ರಾ. ಬೇಂದ್ರೆ 2. ದೇವರು ರುಜು ಮಾಡಿದನು - ಕುವೆಂಪು 3. ನನ್ನ ನಲ್ಲ- ಮಧುರಚಿನ್ನ	07 Hrs	CO1	PO5, PO8
Unit-2	<b>ನವ್ಯ ಕಾವ್ಯ</b> 1. ನೆಲ ಸಪಾಟಿಲ್ಲ - ಗೋಪಾಲ ಕೃಷ್ಣ ಅಡಿಗ 2. ಇಡದಿರು ನನ್ನ ನಿನ್ನ ಸಿಂಹಾಸನದ ಮೇಲೆ - ಕೆ.ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿ 3. ಅಪ್ಪ - ಪಿ. ಲಂಕೇಶ್	07Hrs.	CO1, CO2	PO5, PO8
Unit-3	<b>ವಾಣಿಜ್ಯ ಕನ್ನಡ ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು</b> 1. ಅತಿ ಸಣ್ಣ, ಸಣ್ಣ ಪ್ರಮಾಣದ ಉದ್ಯಮಗಳು ಹಾಗೂ ವಿಶೇಷ ಆರ್ಥಿಕ ವಲಯ (ಎಸ್.ಇ.ಝೆಡ್) - ಮುರುಳಿಧರ ಬಿ ಕುಲಕರ್ಣಿ 2. ಮೊಬೈಲ್ ಬ್ಯಾಂಕಿಂಗ್ ಬಲು ಸುಲಭ - ಮಹೇಶ್ ಚಂದ್ರ 3. ವಿಜ್ಞಾನ ಮತ್ತು ಧರ್ಮ - ಡಾ. ಜಿ. ರಾಮಕೃಷ್ಣ	06Hrs.	CO3, CO4	PO5, PO8
Unit - 4	<b>ಏಕಾಂಕ</b> 1. ಮಾನಿಷಾದ - ಗಿರೀಶ್ ಕಾರ್ನಾಡ್	06Hrs.	CO3, CO4	PO5, PO8

#### Reference Books:

- ಮುಗಳಿ ರಂ.ಶ್ರೀ., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ಗೀತಾ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು. 2014
- ಸೀಮಾತೀತ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ ಸಂಪುಟ 1,2,3,4,5 ಮತ್ತು 6, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2014
- ಡಾ. ಅರವಿಂದ ಮಾಲಗತ್ತಿ, ಸಾಹಿತ್ಯ ಸಂಸ್ಕೃತಿ ಮತ್ತು ದಲಿತ ಪ್ರಜ್ಞೆ, ಪ್ರಕಾಶಕರು ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2014
- ಡಾ. ಈ.ಎಸ್. ಆಮೂರ, ಕನ್ನಡ ಕಥನ ಸಾಹಿತ್ಯ : ಕಾದಂಬರಿ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
- ದೇಶಪಾಂಡೆ ಎಸ್.ಎಲ್., ಬೇಂದ್ರೆ ಶರೀಫರ ಕಾವ್ಯಾಯಾನ, ಪ್ರಕಾಶಕರು ದೇಸಿ ಪುಸ್ತಕ, ಬೆಂಗಳೂರು. 2013
- ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗಾತಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009
- ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು - 2014
- ಸಂ. ಡಾ! ಸಿ. ಆರ್. ಚಂದ್ರಶೇಖರ್, ಮುಂದಾಳುತನದ ಲಕ್ಷಣಗಳನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವುದು ಹೇಗೆ?, ಪ್ರಕಾಶಕರು ನವಕರ್ನಾಟಕ ಪಬ್ಲಿಕೇಷನ್ಸ್ ಪ್ರೈವೇಟ್ ಲಿಮಿಟೆಡ್. 2010
- ಆಧುನಿಕ ಕನ್ನಡ ಕಾವ್ಯ ಭಾಗ-2, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2004
- ಶಿವರುದ್ರಪ್ಪ ಜಿ.ಎಸ್. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಮೀಕ್ಷೆ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013

<b>Course Title : HINDI -III</b>				
<b>Course Code: B21AHH302</b>				
<b>Course Description:</b> यह पाठ्यक्रम नौसिखिया अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है				
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना  </li> <li>2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना  </li> <li>3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना  </li> <li>4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना  </li> </ol>				
<b>Course Outcomes:</b>				
अध्ययन की समाप्ति पर अध्येता –				
CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है				
CO2: साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है				
CO3: समाज में अंतर्निहित पद्धतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है				
CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है				
<b>Course Pre-requisites:</b>				
<ul style="list-style-type: none"> <li>• अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए  </li> <li>• हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है  </li> <li>• हिन्दी व्याकरण का अवबोधन आवश्यक है  </li> <li>• अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरूरी है  </li> </ul>				
<b>Pedagogy:</b> ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom				
<b>LTP:1:1:0</b>				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours:26</b>				
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>
Unit-1	<b>इकाई - 1</b> नाटक - आधे – अधूरे - मोहन राकेश	07Hrs.	CO1, CO2	PO5 &8

	नाटक विधा का परिचय – आधे अधूरे - प्रथम अंक			
Unit-2	<b>इकाई - 2</b> नाटक - आधे - अधूरे – मोहन राकेश आधे – अधूरे - वितीय अंक	07Hrs.	CO1, CO2	PO5& 8
Unit-3	<b>इकाई -3</b> नाटक - आधे – अधूरे - मोहन राकेश आधे – अधूरे - तृतीय अंक	06Hrs.	CO3, CO4	PO5& 8
Unit-4	<b>इकाई -4</b> नगदी रहित व्यवहार अ 1 चेक तथा बैंक प्रणाली द्वारा भुगतान 2 कम्प्यूटर इंटरनेट प्रणाली द्वारा भुगतान आ 1 स्वैप (POS) मशीन द्वारा भुगतान 2 भ्रमणध्वनि द्वारा भुगतान इ 1 ए टी एम द्वारा भुगतान 2 विभिन्न बैंकों के ऐप द्वारा भुगतान	06Hrs.	CO3, CO4	PO5& 8

**Reference Books:**

1. नाटक - आधे – अधूरे - मोहन राकेश
2. हिन्दी नाटक उद्भव और विकास –दशरथ ओझा
3. हिन्दी साहित्य का इतिहास नागेन्द्र .डॉ -
4. आधुनिक हिन्दी साहित्य का इतिहास बच्चन सिंह .डॉ -
5. हिन्दी साहित्य का नवीन इतिहास लाल साहब सिंह .डॉ -
6. शुद्ध हिन्दी कैसे बोले कैसे लिखेपृथ्वीनाथ पाण्डे -
7. हिन्दी नाटक और रंगमंच – डॉ.रामकुमार वर्मा
8. कंप्यूटर सूचना प्रणाली विकास – रामबंसल वाज्ञाचर्या
9. कंप्यूटर के भाषिक अनुपयोग - विजयकुमार मल्होत्रा

**Course Title: ADDITIONAL ENGLISH – III****Course Code: B21AHA301**

**Course Description:** This 2-credit course allows the learners to explore the various socio-political aspects represented in literature. The concepts discussed in the course provide learning exposure to real life scenarios. The course is designed to develop critical thinking ability among learners, through the socio-political aspects discussed in literature. Thus, the aim is to produce responsible and sensitive individuals.

**Course Objectives:**

1. To outline the global and local concerns of gender and identity.
2. To identify the complexities of human emotions through literature.
3. To assess the struggles of human survival throughout history.
4. To compare and contrast between the various dimensions of childhood.

**Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Evaluate the pressing gender issues within our society.

CO2: Criticize human actions through a humane and tolerant approach.

CO3: Perceive the human conflicts with an empathetic perspective.

CO4: To disprove the assumption of a privileged childhood.

Prerequisites: The student must possess fair knowledge of language, literature and society.

Pedagogy: Direct method / ICT / Collaborative Learning / Flipped Classroom.

**LTP:** 1:1:0

**Course type:** FOUNDATION COURSE

**Contact Hours:** 26

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>
Unit-1	<b>Gender &amp; Identity</b> Anne Sexton – Consorting with Angels Eugene Field – The Doll’s Wooing Vijay Dan Detha – Double Life Charlotte Perkins Gilman – The Yellow Wallpaper	06Hrs.	CO1	PO5

<b>Unit-2</b>	<b>Love &amp; Romance</b> Literature: Tadeusz Rozewicz – Pigtail Jyoti Lanjewar – Mother Sowvendra Shekhar Hansda – The Adivasi Will Not Dance Harriet Jacobs – Excerpt from Incidents in the Life of a Slave Girl Language: Prefix and Suffix	06Hrs.	CO2	PO5
<b>Unit-3</b>	<b>War &amp; Trauma</b> Lord Alfred Tennyson – The Charge of the Light Brigade. TaufiqRafat – The Medal Guy de Maupassant – Two Friends Sadaat Hasan Manto – Toba Tek Singh	07Hrs.	CO3	PO5&8
<b>Unit-4</b>	<b>Children’s Literature</b> William Blake – The Chimney Sweeper D.H. Lawrence – Discord in Childhood Anna Sewell – The Black Beauty (Extract) Rudyard Kipling – The Jungle Book (Extract)	07Hrs.	CO4	PO8

### Reference Books:

1. Sexton, Anne. The Complete Poems. Houghton Mifflin, 1999.
2. Namjoshi, Suniti. Feminist Fables. Spinifex Press, 1998.
3. Vanita, Ruth & SaleemKidwai (ed.) Same Sex Love in India. Penguin India, 2008.
4. Gilman, Charlotte Perkins. The Yellow Wallpaper. Rockland Press, 2017.
5. Gale, Cengage Learning. A Study Guide for Alfred Noyes's "The Highwayman". Gale, Study Guides, 2017. (Kindle Edition Available)
6. Shakespeare, William. Poems and Sonnets of William Shakespeare. Cosimo Classics, 2007.
7. Stockton, Frank Richard. The Lady, or the Tiger? Create space Independent Publications, 2017.
8. Wilde, Oscar. The Collected Works of Oscar Wilde. Wordsworth Editions Ltd., 1997.
9. Tennyson, Lord Alfred. The Complete Works of Alfred Tennyson. Forgotten Books, 2017.
10. Blake, William Erdman, David V. (ed.). The Complete Poetry and Prose (Newly revised ed.). Anchor Books, (1988).
11. Maupassant, Guy de. Guy de Maupassant-The Complete Short Stories. Projapati, 2015.
12. Manto, Sadaat Hasan. Manto: Selected Short Stories. RHI, 2012.
13. Ricks, Christopher. Metaphysical Poetry. Penguin, 2006.
14. Sewell, Anna. The Black Beauty. Maple Press, 2014.

<b>Course Title : COST ACCOUNTING</b>					
<b>Course Code: B21CC0301</b>					
<b>Course Description:</b> This course examines the concepts and procedures underlying the development of a cost accounting system for managerial decisions, control, and performance reporting. . Designed to develop the problem-solving skill through the use of various costing techniques.					
<b>Course Objectives:</b>					
1. To acquaint the students with basic concepts used in cost accounting.					
2. To know various methods involved in cost ascertainment systems.					
3. To understand the use of costing data for planning, control and decision making.					
<b>Course Outcomes:</b>					
CO1: Understand the significance of cost accounting and Designing and Installing concepts of Cost accounting in manufacturing industries.					
CO2: Understand the various methods of computation of stock levels					
CO3: Compute the problems on Labor Cost techniques and various incentive schemes					
CO4: Analyze the different methods of overhead distribution					
<b>Course Pre-requisites:</b> Basic Concept of Accounting					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>



<b>UNIT-1</b>	<b>Introduction To Cost Accounting</b> Introduction – Meaning& Definition of Cost, Costing and Cost Accounting - Objectives of Costing – Comparison between Financial Accounting and Cost Accounting – Designing and installing a Cost Accounting System – Cost Concepts – Classification of Costs – Cost Unit – Cost Centre – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.	12 Hrs	CO1	PO1	PSO1
<b>UNIT-2</b>	<b>Material Cost Control</b> Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – levels settings – EOQ – ABC Analysis – VED Analysis – Just in Time – Perpetual Inventory System – Documents used in Material Accounting – methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method – Problems.	12 Hrs	CO2	PO1	PSO1
<b>UNIT-3</b>	<b>Labor Cost Control</b> Meaning – Types: Direct Labor, Indirect Labor – Timekeeping – Time booking – Idle Time – Overtime – Labor Turn Over methods, Methods of Labor Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey Plan, Rowan Plan & Taylor’s and Merrick’s Differential Piece Rate System) – Problems.	14 Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>Overheads Cost Control</b> Meaning and definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary –	14 Hrs	CO4	PO1	PSO1

	Repeated Distribution Method and Simultaneous Equations Method - Absorption of Factory Overheads - Method of Absorption(Theory only) –Machine Hour Rate – Problems on Machine Hour Rate.				
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**REFERENCE BOOKS:**

1. Cost Accounting: A Managerial Emphasis by Charles T. Horngren, Srikant M. Datar, and George Foster.
2. Cost Accounting : Theory & Practice, by - Nirmal Gupta, Chhavi Sharma. Ane Books Pvt. Ltd
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Cost Accounting A Managerial Emphasis– Charles T. Horngren, Srikant M. Datar and George M Foster, Prentice Hall of India.

<b>Course Title : CORPORATE ACCOUNTING-II</b>					
<b>Course Code: B21CC0302</b>					
<b>Course Description:</b> This course is intended to introduce the basic theory, concepts and practice of corporate accounting and to enable students to understand the Mergers and Acquisition of Shares, Redemption of Preference shares, Underwriting of Shares and it also emphasizes on Liquidation of Companies.					
<b>Course Objectives:</b>					
1. To help the students to acquire the conceptual knowledge of the mergers and acquisitions.					
2. To learn the accounting treatment when the shares are redeemed underwritten & Liquidation of Companies.					
<b>Course Outcomes:</b>					
CO1: Understand the Mergers and Acquisition of Companies under Vertical form.					
CO2: Analyze the process of redeeming the shares					
CO3: Determine the process of underwriting of shares					
CO4: Evaluate the steps in Liquidating the company					
<b>Course Pre-requisites:</b> Basic Concepts of Accounting					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>					
<b>SYLLABUS</b>					
<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>		
<b>UNIT-1</b>	<b>Mergers and Acquisition of Companies</b>			14 Hrs	CO1
	Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger -Recent mergers in Market– Amalgamation in the nature of Purchase - Methods of Purchase Consideration –Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation - Entries and Ledger Accounts in the				PO1
					PSO1

	Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)				
<b>UNIT-2</b>	<b>Redemption of Preference Shares</b> Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (vertical forms) after redemption	14 Hrs	CO2	PO1	PSO1
<b>UNIT-3</b>	<b>Underwriting of Shares</b> Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries).	12 Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>Liquidation of Companies</b> Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator’s Remuneration – Preparation of Liquidators Final Statement of Account.	12 Hrs	CO4	PO1	PSO1

**REFERENCE BOOKS:**

- a. Nirmal Gupta Ms. Chhavi Sharma, Corporate Accounting: Theory & Practice - Ane Books Pvt. Ltd.
- b. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- c. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- d. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.

<b>Course Title : HUMAN RESOURCE MANAGEMENT</b>					
<b>Course Code: B21CC0303</b>					
<b>Course Description:</b> The student will synthesize their knowledge of human resources principles and practices by applying their knowledge to issues of current concern to HRM professionals.					
<b>Course Objectives:</b>					
1. Understand the challenging and complex task of a manager with generational differences.					
2. Gain knowledge on employee acquisition through strategic recruiting and selection.					
3. Discuss techniques for evaluating performance, structuring teams, coaching and mentoring people, and performing the wide range of other people related duties of a manager in today increasingly complex workplace.					
<b>Course Outcomes:</b>					
CO1: Know the scarce of human capital and will be effective in human resource planning with generational differences.					
CO2: Understands about the hiring and recruitment process and training the workforce.					
CO3: Analyses significance of Performance management system and comprehensive evaluation of the human resources in the organization.					
CO4: Adapt the skill to focus on employee mobility and retention of employees.					
<b>Course Pre-requisites:</b> Principles of Business Management					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3:1:0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
<b>UNIT-1</b>	<b>Introduction</b> Meaning and Objectives of HRM, Meaning and Objectives of HRP, Differences between HRM and HRP, functions of HRM, role of HR Manager, The Future of Human Resource Management, Globalization and HRM, Generational Differences, Future Trends in Human Capital and Talent	12 Hrs	CO1	PO5	PSO2

	Management, Impact of HRM practices on organizational performance.				
<b>UNIT-2</b>	<b>Recruitment, Selection and Training</b> Recruitment, Meaning, Methods of Recruitment, Selection, Meaning, Steps in Selection Process, Induction, Problems Involved in Placement. Meaning and purpose of Induction: Training- Need for training, methods of training.	14 Hrs	CO2	PO5	PSO2
<b>UNIT-3</b>	<b>Performance Appraisal and Compensation</b> Introduction, Meaning, Objectives, Methods of Performance Appraisal, Compensation, Meaning, Objectives of Compensation, factors affecting compensation, Fringe benefits, and Attrition and compensation management.	12 Hrs	CO3	PO5	PSO2
<b>UNIT-4</b>	<b>Employee Mobility</b> Meaning of Promotion, Purpose, basis of promotion, Meaning and reasons for demotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing. <b>Human Resource Maintenance and Development</b> Meaning of HRD, Role of training in HRD, Employee health and safety: Employee welfare: Social security (excluding legal provisions), Employer- employee relations- An overview: Grievance handling and Redressal, Industrial disputes: Causes and settlement machinery.	14 Hrs	CO4	PO5	PSO2

#### REFERENCE BOOKS

1. Dessler, Gary. Human Resource Management. Upper Saddle River, NJ: Prentice Hall, Mathis, Robert L., and John H. Jackson. Human Resource Management. Stamford, CT: Cengage Learning,.
2. Noe, Raymond A., John R. Hollenbeck, Barry Gerhart, and Patrick M. Wright. Human Resource Management: Gaining a Competitive Advantage. New York: McGraw-Hill/Irwin,
3. Aswathappa. K. Human Resource Management, Tata McGraw-Hill, New Delhi.
4. V S P Rao, Human Resource Management, Excel Books.



<b>Course Title : FUNDAMENTALS OF FINANCIAL MANAGEMENT</b>					
<b>Course Code: B21CC0304</b>					
<b>Course Description:</b> This Course helps in the development of analytical and decision making skills in finance through the use of theory aspects and practical problems.					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To familiarize the students with the principles and practices of financial management.</li> <li>2. To gain knowledge about the how finance is the life blood of the business.</li> <li>3. To get an idea about the investment decisions of a company plays a key role for the development of the company.</li> <li>4. To know about the dividends and benefits of giving the dividends to the company.</li> </ol>					
<b>Course Outcomes:</b>					
CO1:Analyze the importance of finance concept in business venture					
CO2: To understand the concept of capital budgeting					
CO3: To know how to maintain the capital structure and the dividend policies of the company.					
CO4: To know the working capital and its requirement in the company.					
<b>Course Pre-requisites:</b> Basics of Finance Concepts					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Introduction</b> Nature, Scope and objectives of financial management-Profit Maximization& Wealth maximization-Pros-Cons, Functions, Role of finance manager, Agency problem, Time value of money-Compound & Discount techniques, Risk and Return-Concept.	12Hrs	CO1	PO3	PSO3
<b>UNIT-2</b>	<b>Capital Budgeting</b> The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted	14 Hrs	CO2	PO3	PSO3



	Payback Period Method, Accounting Rate of Return, Net Present Value(NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk-Certainty Equivalent Approach and Risk-Adjusted Discount Risk.				
<b>UNIT-3</b>	<p><b>Financing Decision and Dividend Decision</b></p> <p>Sources of long-term financing, Capital Structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Operating and Financial leverage, Determinants of capital structure.</p> <p><b>Dividend Decision</b></p> <p>Theories for Relevance and Irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends, Dividend policies in practice and Determinants of Dividend.</p>	14 Hrs	CO3	PO3	PSO3
<b>UNIT-4</b>	<p><b>Working Capital Management</b></p> <p>Concepts of Working Capital, Operating and cash cycles, Risk-return trade off, sources of short term finance, Working Capital Estimation, Cash Management, Receivables Management, Inventory Management. (Problems only on estimation of working capital requirements&amp; Operating Cycle)</p>	12 Hrs	CO4	PO3	PSO3

#### REFERENCE BOOKS

1. Financial Management – Text, Problems and Cases – M.Y. Khan and P.K. Jain, Tata Mc Graw Hill Publishing Company Ltd.;
2. Financial Management – I.M. Pandey, Vikas Publishing House Pvt. Ltd.; Fundamentals of Financial Management – Prasanna Chandra, Tata Mc Graw Hill Publishing Company Ltd.;
3. Fundamentals of Financial Management – Eugene F. Brigham and Joel F. Houston, Thomson South-Western.;
4. Fundamentals of Financial Management – J. Van Horne and John M. Wachowicz, Prentice Hall;



5.

<b>Course Title : INDIAN BANKING SYSTEM</b>					
<b>Course Code: B21CC0305</b>					
<b>Course Description:</b> This course aims at providing the students the details of Indian Financial system for better financial decision making. It covers the Banking sector reforms, Technologies used in Banking system, Financial Innovations and it also concentrates on Investment policies of Banks.					
<b>Course Objectives:</b>					
1. To study banking sector in India.					
2. To train and equip the students with the skills of modern banking.					
3. To develop and inculcate the traits of professionalism amongst the students.					
<b>Course Outcomes:</b>					
CO1: Understands the Basics of Indian Banking System					
CO2: Analyze about the NPA's and reforms in banking sector					
CO3: Determine about the recent developments in banking and Financial Innovations.					
CO4: Understands the various Investments policies of Banks.					
<b>Course Pre-requisites:</b> Basics of Banking System					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Indian Banking System</b> Structure and Operation- Structure of Indian Banking System- RBI-Commercial Bank-Classification of Commercial Banks-Public Sector, Private Sector, Indian Foreign banks-Regional Banks(RRBs)-Co-operative Banks –Development Banks <b>Employment Of Bank Funds</b> Meaning of employment of funds-Principles of sound lending-Liquidity-Profitability-Security or Safety-Factors limiting the level of advances, different types	14 Hrs	CO1	PO 5	PSO 1

	of loans and advances-Modes of securing advances- Charges, lien, pledge, hypothecation and mortgages.				
<b>UNIT-2</b>	<b>NPA &amp; BANKING SECTOR REFORMS</b> Relevance of Profitability in commercial banks- NPAs-Reason for NPAs- Indicators of NPAs – Classification of NPAs –Management of NPAs- Narasimham Committee Recommendations regarding classification of sets and provisions norms- SARFAESI Act 2002	12 Hrs	CO2	PO 5	PSO 1
<b>UNIT-3</b>	<b>Technology in Banks and Financial Innovations-</b> Technological Channels for the Delivery of Financial Services, ATMs’ Internet banking; Mobile banking; payment and receipts gateway; BHIM; TEZZ etc.; Card Technologies- Debit; Credit; and Smart cards; Electronic Fund Disclosure; IMPS, NEFT and RTGS; Money Laundering; Anti-money Laundering Guidelines.	14 Hrs	CO3	PO 5	PSO 1
<b>UNIT-4</b>	<b>Investment policy of Banks</b> Criteria of investment policy-principles of investment policy. Inclusive banking- meaning and need-micro finance-meaning, need, difference in approach from commercial banking micro finance in India- SHG-meaning and importance	12 Hrs	CO4	PO 5	PSO 1

## REFERENCE BOOKS

1. Modern Banking by B.S.Raman
2. K.C Shekhar, Banking: Theory and Practice-Lekshmyshekar, Vikas Publishing House.
3. Dr. P K Srivastava Banking Theory and Practice-Himalya Publishing House
4. Neelam C Gulati Banking and Insurance: Principles and Practice-Excel books

**OPEN ELECTIVE**

**Course Title : LEADERSHIP AND TEAM DEVELOPMENT**

**Course Code: B21CC0306**

**Course Description:** This course seeks to develop and strengthen interpersonal leadership and teamwork skills. This will allow students to think more flexibly while solving unexpected problems and help them to reach results on personal and professional levels.

**Course Objectives:**

1. To become a more effective leader, manager or supervisor through practical skill based learning.
2. To build the concept of Self-awareness, Leadership and Goal setting
3. To develop the Skills and the techniques required and to create awareness about time management

**Course Outcomes:**

CO1 :Understand the concept of leadership and its theories.

CO2: Acquaint the communication skills required to overcome the creativity barriers.

CO3: Develop the stress removal techniques.

CO4: Impart about the team work and building skills to overcome the conflicts.

**Course Pre-requisites:** Concepts of Leadership development

**Pedagogy:** Direct Method ,ICT& FLIPPED CLASSROOM

**LTP:** 2:1:0

**Course type:** OPEN ELECTIVE

**Contact Hours:** 39

UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT -1	<b>Leadership</b> Concept of leadership and honing leadership skills, leadership and assertiveness skills- A good leader, leaders and managers- Leadership theories, Types of Leaders-Leadership Behavior: Assertiveness skills	10 Hrs	CO1	PO 2	PSO 2
UNIT-2	<b>Interpersonal Communication:</b>	10 Hrs	CO2	PO 2	PSO 2

	Interpersonal relations, communication models, process and barriers, team communication, developing interpersonal relationships through effective communication, listening skills, corporate communication styles- assertion, persuasion, negotiation.				
<b>UNIT-3</b>	<b>Managing Self &amp; Stress Free Living</b> Time Management- Relevance and techniques- Urgency and importance Matrix and Time Logs. Stress Management- Concept and Relevance of stress and Stress Management, types of stress, Stress management techniques and tips to avoid stress. Impact of emotions on problem solving and decision making	10 Hrs	CO3	PO 2	PSO 2
<b>UNIT-4</b>	<b>Working in Teams and conflict management</b> Team Building- relevance, characteristics of an effective team (PERFORM Concept) & Team Building Activities. Conflict Management- Role plays depicting real life scenarios.	9 Hrs	CO4	PO 2	PSO 2

#### **REFERENCE BOOKS**

1. Corporate Grooming and Etiquette- Sarvesh Gulati, Rupa publications, New Delhi.
2. How to Win Friends & Influence People- Dale Carnegie, India Book Distributors, Mumbai
3. Managing Soft skills for Personality Development-edited by B.N Ghosh, McGraw Hill India
4. English and Soft skills-S.P.Dhanavel, Orient Black swan India



## FOURTH SEMESTER

<b>Course Title : ಕನ್ನಡ – IV</b>				
<b>Course Code: B21AHK402</b>				
<b>Course Description:</b>				
<p>ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗೂ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.</p>				
<b>Course Outcomes:</b>				
<p>ನವೋದಯ ಕಾವ್ಯ, ನವ್ಯ ಕಾವ್ಯ, ವಾಣಿಜ್ಯ ಕನ್ನಡ, ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು ಮತ್ತು ಏಕಾಂಕ ನಾಟಕದ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.</p> <p>CO1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.</p> <p>CO2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.</p> <p>CO3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.</p> <p>CO4:ಸಂಶೋಧನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.</p>				
<b>Course Pre-requisites:</b>				
<ul style="list-style-type: none"> <li>• ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ..</li> <li>• ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.</li> <li>• ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.</li> </ul>				
<b>Pedagogy:</b> Direct method, ICT and Digital support (Links attached), Collaborative and Cooperative learning, Differentiated Instruction, Flipped Classroom				
<b>LTP: 1:1:0</b>				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours: 26 hours</b>				
Units	Detailed Syllabus	CH	CO	PO
<b>Unit-1</b>	<p>ದಲಿತ ಬಂಡಾಯ ಕಾವ್ಯ</p> <ol style="list-style-type: none"> <li>1. ಚೋಮನ ಮಕ್ಕಳ ಹಾಡು – ಸಿದ್ದಲಿಂಗಯ್ಯ</li> <li>2. ಇಲ್ಲ ಬಿಡುಗಡೆ ನಮಗೆ- ವೀ. ಚಿಕ್ಕವೀರಯ್ಯ</li> <li>3. ಮಗು ಮತ್ತು ಹಣ್ಣುಗಳು – ಹೆಚ್.ಎಸ್.. ಶಿವಪ್ರಕಾಶ್</li> </ol>	7Hrs.	CO1, CO2	PO5, PO8



<b>Unit-2</b>	ಸ್ತ್ರೀವಾದಿ ಮತ್ತು ಸಮಕಾಲೀನ ಕಾವ್ಯ 1. ತಡೆ - ಚ ಸರ್ವಮಂಗಲ 2. ಧ್ಯಾನಸ್ತ ಬಂಗಲೆಗಳು - ವಿ ಆರ್. ಕಾರ್ಪೆಂಟರ್ 3. ಟ್ರಯಲ್ ರೂಮಿನ ಅಪ್ಸರೆಯರು- ಭುವನ ಹಿರೇಮಠ	7Hrs.	CO1, CO2	PO5, PO8
<b>Unit-3</b>	ಆಡಳಿತಾತ್ಮಕ ಕನ್ನಡ ಮತ್ತು ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು 1. ಪತ್ರಲೇಖನ ಮತ್ತು ವರದಿಗಳ ತಯಾರಿ 2. ವಿಜ್ಞಾನ ಸಂವನಕ್ಕೆ ಆಧುನಿಕ ತಂತ್ರಜ್ಞಾನದ ಸವಲತ್ತುಗಳು - ಟಿ ಜಿ ಶ್ರೀನಿಧಿ 3. ವಿಜ್ಞಾನ ಮತ್ತು ಸಮಾಜ - ಹೆಚ್ ನರಸಿಂಹಯ್ಯ	6Hrs.	CO3, CO4	PO5, PO8
<b>Unit-4</b>	ಕಾದಂಬರಿ 1. ಕಾಡು - ಶ್ರೀಕೃಷ್ಣ ಆಲನಹಳ್ಳಿ	6Hrs.	CO3, CO4	PO5, PO8

### Reference Books:

1. ಮುಗಳಿ ರಂ.ಶ್ರೀ., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ಗೀತಾ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು. 2014
2. ಸೀಮಾತೀತ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ ಸಂಪುಟ 1,2,3,4,5 ಮತ್ತು 6, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2014
3. ಡಾ. ಅರವಿಂದ ಮಾಲಗತ್ತಿ, ಸಾಹಿತ್ಯ ಸಂಸ್ಕೃತಿ ಮತ್ತು ದಲಿತ ಪ್ರಜ್ಞೆ, ಪ್ರಕಾಶಕರು ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2014
4. ಡಾ. ಈ.ಎಸ್. ಆಮೂರ, ಕನ್ನಡ ಕಥನ ಸಾಹಿತ್ಯ : ಕಾದಂಬರಿ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
5. ದೇಶಪಾಂಡೆ ಎಸ್.ಎಲ್., ಬೇಂದ್ರೆ ಶರೀಫರ ಕಾವ್ಯಾಯಾನ, ಪ್ರಕಾಶಕರು ದೇಸಿ ಪುಸ್ತಕ, ಬೆಂಗಳೂರು. 2013
6. ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗಾತಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009
7. ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು - 2014
8. ಸಂ. ಡಾ! ಸಿ. ಆರ್. ಚಂದ್ರಶೇಖರ್, ಮುಂದಾಳುತನದ ಲಕ್ಷಣಗಳನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವುದು ಹೇಗೆ?, ಪ್ರಕಾಶಕರು ನವಕರ್ನಾಟಕ ಪಬ್ಲಿಕೇಷನ್ಸ್ ಪ್ರೈವೇಟ್ ಲಿಮಿಟೆಡ್. 2010
9. ಆಧುನಿಕ ಕನ್ನಡ ಕಾವ್ಯ ಭಾಗ-2, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2004
10. ಶಿವರುದ್ರಪ್ಪ ಜಿ.ಎಸ್. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಮೀಕ್ಷೆ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013

<b>Course Title : HINDI-IV</b>				
<b>Course Code: B21AHH402</b>				
<b>Course Description:</b>				
यह पाठ्यक्रम नौसिखिया अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है।				
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना।</li> <li>2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना</li> <li>3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना।</li> <li>4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना।</li> </ol>				
<b>Course Outcomes:</b>				
अध्ययन की समाप्ति पर अध्येता –				
CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है।				
CO2: साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है।				
CO3: समाज में अंतर्निहित पद्धतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है।				
CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है।				
<b>Course Pre-requisites:</b>				
<ul style="list-style-type: none"> <li>• अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए।</li> <li>• हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है।</li> <li>• हिन्दी व्याकरण का अवबोधन आवश्यक है।</li> <li>• अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरूरी है।</li> </ul>				
<b>Pedagogy:</b> ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom				
<b>LTP:1:1:0</b>				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours:26</b>				
Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>इकाई - 1</b> उपन्यास ममता कालिया - दौड़ -	07Hrs.	CO1, CO2	PO5,08
Unit-2	<b>इकाई - 2</b> उपन्यास ममता कालिया - दौड़ -	07Hrs.	CO1, CO2	PO5,08
Unit-3	<b>इकाई -3</b> उपन्यास ममता कालिया - दौड़ -	06Hrs.	CO3, CO4	PO5,08

Unit-4	<b>इकाई - 4</b> <b>अ भाषाई कम्प्यूटर</b> 1 यूनिकोड की वर्तमान स्थिति 2 हिन्दी में पावर पॉइंट का महत्व 3 हिन्दी में एम एस वर्ड, एक्सल शीट निर्माण विधि <b>आ ब्लॉग लेखन</b> 1 ब्लॉग लेखन का महत्व 2 हिन्दी में ब्लॉग लेखन की प्रविधि 3 इंटरनेट पर सामाग्री सृजन एवं यू ट्यूब पर प्रकाशन	06Hrs.	CO3, CO4	PO5,08
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**Reference Books:**

1. उपन्यास - ममता कालिया - दौड़-
2. हिन्दी उपन्यास का विकास – मधुरेश
3. हिन्दी टंकण सिद्धांत – शिवनारायण चतुर्वेदी
4. हिन्दी साहित्य का इतिहास - डॉ. नागेन्द्र
5. आधुनिक हिन्दी साहित्य का इतिहास - डॉ. बच्चन सिंह
6. हिन्दी साहित्य का नवीन इतिहास - डॉ. लाल साहब सिंह
7. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे
8. प्रयोजनमूलक हिन्दी – डॉ.अम्बादास देशमुख
9. कंप्यूटर के भाषिक अनुपयोग – विजयकुमार मलहोत्रा

**Course Title: ADDITIONAL ENGLISH – IV****Course Code: B21AHA401**

**Course Description:** This 2-credit course helps the learner explore various socio-cultural issues through literature. The course provides insight on matters like education and culture that are pertinent in the contemporary society. The course also offers multi-dimensional perspective in the genres of literature and contributes for language enrichment.

**Course Objectives:**

1. To infer the myths from the contemporary perspective.
2. To outline the idea of family represented in literature.
3. To interpret horror and suspense as a genre of literature.
4. To assess the impact of education in building a society

**Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Examine the relevance of myths and mythology.

CO2: Demonstrate family values and ethics essential to live in the society.

CO3: Analyze horror and suspense as a significant genre of literature.

CO4: Evaluate the applicability of academic contribution in building a society.

**Prerequisites:** The student must possess fair knowledge of language, literature, culture and society.

**Pedagogy:** Collaborative Method, Flipped Classroom, Blended Learning

**LTP:** 1:1:0

**Course type:** FOUNDATION COURSE

**Contact Hours:** 26 Hours

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Myths &amp; Mythology</b> John W. May – Narcissus W.B. Yeats – The Second Coming Devdutt Pattanaik - Shikhandi and the Other Stories They Don't Tell you (Extracts)	07Hrs.	CO1	PO5& 8	----
Unit-2	<b>Family &amp; Relationships</b> Nissim Ezekiel – Night of the Scorpion Langston Hughes – Mother to Son Kate Chopin – The Story of an Hour Henrik Ibsen – A Doll's House (Extract)	07Hrs.	CO2	PO5& 8	----
Unit-3	<b>Horror &amp; Suspense</b> Edgar Allan Poe – The Raven Bram Stoker – A Dream of Red Hands Satyajit Ray – Adventures of Feluda (Extract)	08Hrs.	CO3	PO5& 8	---

Unit-4	<b>Education</b> The Dalai Lama – The Paradox of Our Times Kamala Wijeratne – To a Student Sudha Murthy – In Sahyadri Hills, a Lesson in Humility Frigyes Karinthy – Refun	08Hrs.	CO4	PO5&8	---
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**Reference Books:**

1. Finneran, Richard J. The Collected Works of W.B. Yeats (Volume I: The Poems: Revised Second Edition). Simon & Schuster, 1996.
2. Pattanaik, Devdutt. Shikhandi: And Other 'Queer' Tales They Don't Tell You. Penguin Books, 2014.
3. Ezekiel, Nissim. Collected Poems (With A New Introduction By John Thieme). OUP, 2005.
4. Hughes, Langston. The Collected Poems of Langston Hughes. Vintage, 1995.
5. Chopin, Kate. The Awakening and Selected Stories of Kate Chopin. Simon & Schuster, 2004.
6. Ibsen, Henrik. A Doll's House. Maple Press, 2011.
7. Poe, Edgar Allan. The Complete Poetry of Edgar Allan Poe. Penguin USA, 2008.
8. Stoker, Bram. Dracula. Fingerprint Publishing, 2013.
9. Ray, Satyajit. The Complete Adventures of Feluda (Vol. 2). Penguin Books Ltd., 2015.
10. Lama, Dalai. Freedom In Exile: The Autobiography of the Dalai Lama of Tibet. Little, Brown Book Group, 1998.
11. Murthy, Sudha. Wise and Otherwise: A Salute to Life. Penguin India, 2006.

<b>Course Title: METHODS &amp; TECHNIQUES OF COST ACCOUNTING</b>					
<b>Course Code: B21CC0401</b>					
<b>Course Description:</b> This course examines the concepts and procedures underlying the development of a cost accounting system for managerial decisions, control, and performance reporting. It covers the Process costing along with Joint products, contract costing, Operating Cost and Marginal Cost. It also explain the various approaches of Activity Based Costing.					
<b>Course Objectives:</b>					
1.To gain knowledge about the how costing methods useful for manufacturing companies, Job costing is useful when the company accepts to do particular job and batch costing is useful in pharmacy companies.					
2. To get an idea about the Process costing and an idea about the by-products and contract costing and its applications.					
3. To know about the operating costing, standard costing and to know about the need of transport costing.					
<b>Course Outcomes:</b>					
CO1: Applicability of process costing and normal loss and abnormal loss.					
CO2: Compute the contract costing and its applicability.					
CO3: Know the uses of operating costing and marginal costing.					
CO4: Understand the allocation of overheads under Activity based costing.					
<b>Course Pre-requisites:</b> Basic knowledge of costing and accounting concepts					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>Process Costing</b> Introduction- meaning , features, application of process costing –differences between job costing and process costing – procedure – process costing when there is no process loss and or Gain: Process costing when there is process loss and or gain – Normal and	14 Hrs	CO1	PO1	PSO1

	Abnormal loss and Abnormal gain- Inter process profit – Equivalent production – By product and joint product costing – Problems				
<b>UNIT-2</b>	<p><b>Contract Costing</b></p> <p>Introduction – Definition, features, Differences between contract costing and Job costing- Ascertainment of Contract cost- Cost of sub contracts- certification of work done and Retention money, Profit on incomplete contracts, valuation of work in progress, escalation clause, Cost plus contracts.</p>	12 Hrs	CO2	PO1	PSO1
<b>UNIT-3</b>	<p><b>Operating Costing &amp; Marginal Costing</b></p> <p>Introduction, Meaning and application of Operating Costing, - Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing – Problems on Transport costing.</p> <p><b>Marginal Costing</b></p> <p>Absorption versus Variable Costing, Distinctive features and income determination. Cost Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods .Angle of incidence, margin of safety, determination of cost indifference point.</p>	14 Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<p><b>Activity Based Costing</b></p> <p>Introduction - Weakness of conventional system – concept of ABC – Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC – Characteristics of ABC – Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries</p>	12Hrs	CO4	PO1	PSO1

	in the successful implementation of ABC - Problems on ABC.				
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**REFERENCE BOOKS**

1. Advanced Cost And Management Accounting Problems And Solutions – V.K.Saxena & C.D.Vashist, Sultan Chand & Sons;
2. Jawahar Lal, Cost Accounting. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
4. Rajiv Goel, Cost Accounting, International Book House



<b>Course Title: INCOME TAX &amp; PRACTICE- I</b>					
<b>Course Code: B21CC0402</b>					
<b>Course Description:</b> An overview of the direct taxation system of India and knowledge of computation of income tax under various heads, idea on various avenues for tax planning and tax management.					
<b>Course Objectives:</b>					
1.To know about the history of Income tax act and various basic concepts used in income tax act. Focus on giving finance professionals an overview of various taxation laws related to Direct Taxes, and Regulatory aspects.					
2. To understand the concept of salaries and computation of salary income, treatment of allowances, perquisites and profits in lieu of salary and to understand the concept of House Property and computation of taxable income from House Property					
<b>Course Outcomes:</b>					
CO1: Understand fundamental concepts of Indian Income tax law					
CO2: Determine residential status & scope of income, Exempted Incomes under the Act					
CO3: Analyze the salary income computation of individual assesses					
CO4: Compute the taxable income from House Property head.					
<b>Course Pre-requisites:</b> General aspects of tax structure					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>Introduction to Income Tax</b> Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesses, Person, Income, Casual Income, Gross Total Income, Agricultural	14 Hrs	CO1	PO1	PSO1

	Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.				
<b>UNIT-2</b>	<b>Exempted Incomes</b> Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assesses. <b>Residential Status</b> Residential Status of an Individual – Determination of Residential Status – Incidence of Tax – Problems.	10 Hrs	CO2	PO1	PSO1
<b>UNIT-3</b>	<b>Income From Salary</b> Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave- Deductions from Salary U/S 16 – Problems on Income from Salary	14 Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>Income from House Property</b> Basis of Charge – Deemed Owners – Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.	14 Hrs	CO4	PO1	PSO1

**REFERENCE BOOKS:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.

<b>Course Title : AUDITING AND CORPORATE GOVERNANCE</b>					
<b>Course Code: B21CC0403</b>					
<b>Course Description:</b>					
<p>This course imparts the basic knowledge of auditing, corporate governance, ethics and CSR in the global and Indian context. The issues are discussed in a comprehensive way.</p> <p>This course helps to build confidence and skills to contribute to good corporate governance within the organization.</p>					
<b>Course Objectives:</b>					
<p>1. Comprehensive the grounded knowledge of auditing, its requirements, process and its provisions. To understand the internal control system and types of vouching.</p> <p>2. Appreciating significant trends and recurring issues in CG analyzing the common governance problems among the various corporate failures and to study CG models and CSR models.</p>					
<b>Course Outcomes:</b>					
CO1: Understand the concepts of auditing with basic principles and techniques.					
CO2: Know about the various theories and Models of Corporate Governance					
CO3: Analyze the reason behind corporate governance failures					
CO4: Understand the corporate social responsibility with various committees and its sustatianability					
<b>Course Pre-requisites:</b> Basic Concept of Audit and information about Corporate Governance.					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Introduction to Auditing</b> <b>Basic Principles and Techniques:</b> Classification of Audit, Audit Planning, Internal Control –	14 Hrs	CO1	PO5	PSO1

	<p>Internal Check and Internal Audit: Audit Procedure – Vouching and verification of Assets &amp; Liabilities:</p> <p>Company Auditor – Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties: Auditor’s Report – Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013.</p>				
<b>UNIT-2</b>	<p><b>Corporate Governance</b></p> <p>Meaning, Theories, Models and Benefits of Corporate Governance: Politics and Governance: Board Committees and their functions: Insider trading: Rating Agencies: Green Governance E-Governance: Revised Clause 49 of Listing Agreement: Corporate Governance in Public Sector Undertaking: Corporate Funding of Political Parties: Class Action: Whistle Blowing: Shareholders Activism.</p>	12 Hrs	CO2	PO5	PSO1
<b>UNIT-3</b>	<p><b>Major Corporate Governance Failures</b></p> <p>BCCI (UK), Maxwell Communication &amp; Mirror group (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA) Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd. And Kingfisher Airlines, Ram Sumiran Pal, Speak Asia, Sudipta Sen, Saradha Chit Fund : Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Initiative in India.</p>	14 Hrs	CO3	PO5	PSO1
<b>UNIT-4</b>	<p><b>Corporate Social Responsibility (CSR)</b></p> <p>Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR</p>	12 Hrs	CO4	PO5	PSO1

	and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees, CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000:2010				
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## REFERENCE BOOKS

1. Institute of Chartered Accountants of India. Auditing and Assurance Standards, ICAL, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO)
3. Gupta, Kamal., and Arora, Ashok, Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
5. Singh, A.K., and Gupta, Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University Press, New Delhi.

7.

<b>Course Title : BUSINESS LAW</b>
<b>Course Code: B21CC0404</b>
<b>Course Description:</b> This course provides an overview of business law and information to help students learn about businesses becoming able enough, including links to important regulatory forms and legal aspect to link information pertaining to licenses and permits. It covers various laws related to Economic and IT laws, Environmental laws, Competition and Consumer laws.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To introduce the students to various Business law and familiarize them with common issues of relevance</li> <li>2. To know about the various laws for the benefit of the consumers</li> <li>3. To understand the legal aspect of an economy</li> </ol>
<b>Course Outcomes:</b> CO1: Understanding Company and Business from a legal perspective CO2: Learning the legal aspect as a consumer and competitor CO3: Importance of economic laws in the functioning of a business and IT Act 2000. CO4: Demonstrate an understanding of the Law related to Environment of Business.
<b>Course Pre-requisites: Company Law</b>
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM
<b>LTP:</b> 3 1 0
<b>Course type:</b> HARD CORE
<b>Contact Hours:</b> 52

UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>Introduction to Business Laws and Contract Laws</b> Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws <b>Indian Contract Act, 1872:</b> Definition of Contract, essentials of a valid contract,	12Hrs	CO1	PO5	PSO2

	classification of contracts, remedies for breach of contract				
<b>UNIT-2</b>	<p><b>Competition and Consumer Laws:</b></p> <p>The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, CAT, offences and penalties under the Act, Competition Commission of India. Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission</p>	14Hrs	CO2	PO5	PSO2
<b>UNIT-3</b>	<p><b>Economic and IT Laws:</b></p> <p>Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent.</p> <p><b>Information Technology Act 2000</b></p> <p>Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.</p>	12Hrs	CO3	PO5	PSO2

<b>UNIT-4</b>	<b>Environmental Law:</b> Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, rules and powers of central government to protect environment in India.	14Hrs	CO4	PO5	PSO2
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#### **REFERENCE BOOKS**

1. Kamakshi P & Srikumari P – Business Regulations, VBH.
2. N.D. Kapoor, Business Laws, Sultan Chand publications.
3. S.S Gulshan – Business Law
4. S.C. Sharma: Business Law I.K. International Publishers
5. Tulsian Business Law, TMH



## SPECIALISATION: ACCOUNTING & TAXATION

<b>Course Title: ADVANCED ACCOUNTING</b>							
<b>Course Code: B21CCS411</b>							
<b>Course Description:</b>							
<p>This course is designed with the objective of imparting a comprehensive understanding of all the different area of accounting. To learn the contemporary application of accounting in various fields. Students will learn the basics of accounting and will gradually move toward advanced and detailed topics.</p>							
<b>Course Objectives:</b> The objective of this course is to:							
<ol style="list-style-type: none"> <li>1. The accounting process followed in Insurance companies.</li> <li>2. The acquaint knowledge on inflation, farm and investment accounting.</li> <li>3. To understand risk protection for Individuals and companies in Employee Stock Options</li> </ol>							
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:							
CO1: To learn the preparation of statements and Schedules relating to General and Life Insurance.							
CO2: Impart the knowledge about Inflation Accounting.							
CO3: Analyse the farm accounting and to ascertain the value of assets							
CO4: To analyze Employee stock option and to solve valuation and investment accounting problems.							
<b>Course Pre-requisites:</b> Financial accounting, Cost and Management Accounting							
<b>Pedagogy:</b> Direct Method, ICT, Problem solving, Case based							
<b>LTP:</b> 2:0:1							
<b>Course type:</b> SOFT CORE							
<b>Contact Hours:</b> 39							
UNITS	SYLLABUS			CH	CO	PO	PSO
UNIT-1	<b>ACCOUNTING OF INSURANCE COMPANIES :</b> Meaning of life insurance and general insurance – accounting concepts relating to insurance companies – Preparing of final accounts of insurance companies – Revenue account and balance sheet -Accounting			10Hours	CO1	PO1	PSO1

	Principles for preparation of Financial Statements of Insurance companies.				
<b>UNIT-2</b>	<b>INFLATION ACCOUNTING :</b> Need – Meaning -Definition – Importance and role – objectives – merits and demerits – Problems on current purchasing power method(CPP) and Current cost accounting method(CCA)	9Hours	CO2	PO1	PSO1
<b>UNIT-3</b>	<b>FARM ACCOUNTING:</b> Meaning , need and purpose- characteristics of farm accounting – nature of transactions -cost and revenue- apportionment of common cost -by product costing – farm costing-recording of transactions-problems	10Hours	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>EMPLOYEE STOCK OPTION SCHEME AND INVESTMENT ACCOUNTING.</b> Meaning of Employee Stock Option Scheme (ESOS). Important terms relating to ESOS. Rules regarding offer of ESOS in accordance with The Companies (Share Capital and Debentures) Rules, 2014. SEBI regulations regarding ESOS. Accounting treatment for ESOS. Problems. <b>Investment Accounting :</b> Meaning of Investments. Types or Classification of Investments. Valuation of Investments, Cost of Investments, Accounting treatment for Re-classification of Investments, Disposal of Investments and income from investments. Problems.	10Hours	CO4	PO1	PSO1

**Reference Books:**

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication

5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
7. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
9. M.C. Shukla and Grewal, Advanced Accounting.

<b>Course Title: IFRS AND IND AS</b>					
<b>Course Code: B21CCS412</b>					
<b>Course Description:</b>					
This course is designed to understand and explain the structure of the framework of international accounting. Apply relevant financial reporting standards to key elements of financial reports. Identifies and apply disclosure requirements of Ind-AS, for companies in financial reports.					
<b>Course Objectives:</b> The objective of this course is to:					
<ol style="list-style-type: none"> <li>1. To help the students to acquire the basic knowledge of International Financial Reporting Standards and to know the presentation of financial statements as per IFRS and also Ind-AS.</li> <li>2. To help the students to acquire the basic knowledge of Business Combinations</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
CO1: Understand and explore the IFRS accounting standard					
CO2: Preparation of Financial Statements.					
CO3: Interpret the elements of accounting for Groups.					
CO4: Recognition criteria for certain Assets and Disclosure Practices					
<b>Course Pre-requisites:</b> Financial accounting, Cost and Management Accounting					
<b>Pedagogy:</b> Direct Method, ICT, Problem solving, Case based					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>International Financial Reporting Standards:</b> International Financial Reporting Standards, First time adoption (IFRS 1) – Convergence with IFRS – Stage-wise Approach, Advantages of converting to IFRS, Significant, Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An	10H ours	CO1	PO1	PSO1

	overview of IND ASs: list of converged Indian Accounting.				
<b>UNIT-2</b>	<p><b>PRESENTATION OF FINANCIAL STATEMENTS :</b></p> <p>Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity, IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; noncurrent liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element</p>	10H ours	CO2	PO1	PSO1
<b>UNIT-3</b>	<p><b>ACCOUNTING OF GROUPS:</b></p> <p>Concept of group- need for consolidated financial statement, Preparation for consolidated financial statement- Procedure for preparation of consolidated statement – financial position statement – treatment of pre acquisition profit , good will arising on consolidation of controlling interest at fair value – practical problems(problems on computation of controllable and non-controllable interest only)</p>	09H ours	CO3	PO1	PSO1
<b>UNIT-4</b>	<p><b>ACCOUNTING FOR ASSETS AND LIABILITIES AND DISCLOSURE STANDARDS:</b></p> <p>Recognition criteria for the following assets and Liabilities</p> <p>Ind AS 16 – Plant Property and Equipment – Recognition criteria theory and problems</p> <p>Ind AS 23 Borrowing Cost- Recognition criteria theory and problems</p>	10H ours	CO4	PO1	PSO1

	<p>Ind AS 36 Impairment of Assets- Recognition criteria theory and problems</p> <p>Ind AS 20 Government Grants - - Recognition criteria theory and problems</p> <p>Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets – Recognition Criteria (Theory only )</p> <p><b>Disclosure Standards</b></p> <p>Related Party disclosure, Earnings Per share, Interim Financial Reporting Operating Segments (Theory Only)</p>				
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**REFERENCE BOOKS:**

1. A Student’s Guide to IFRS Third Edition- Clare Finch
2. Roadmap of Convergence of Indian Accounting Standards with IFRS- Edu Pristine
3. Elliott, B. & Elliott, J financial accounting and reporting. 13th ed. Essex, England: Prentice Hall/Financial Times.
4. Atrill, P. and McLaney, E. J. Accounting and finance for non-specialists. Ninth edition. Harlow, England: Pearson.
5. IFRS concepts and applications - Kamal Garg, Bharath, law house private limited latest edition
6. Elliott, B. and Elliott, J. (financial accounting and reporting. Seventeenth edition. Harlow: Pearson.

<b>Course Title: CORPORATE TAXATION</b>					
<b>Course Code: B21CCS413</b>					
<b>Course Description:</b>					
To give an integrated view of Business and Corporate Taxation and apply the laws to business decisions.					
<b>Course Objectives:</b>					
The objective of this course is to enable students to					
1. The objective is to equip students with the principles and provisions of Corporate taxation					
2. To provide an insight into practical aspects on deductions.					
<b>Course Outcomes:</b>					
On successful completion of this course students shall be able to:					
CO1: Understand the concepts of Company Taxation					
CO2: Acquaint the scope of business income.					
CO3: Compute after taking deductions into consideration.					
CO4: Analyse the procedure for assessment.					
<b>Course Pre-requisites:</b> Income Tax					
<b>Pedagogy: Direct Method, ICT, and Problem solving.</b>					
<b>LTP: 2:0:1</b>					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Salient features of company taxation:</b> Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, Transfer pricing. Basic frame work: of direct taxation, principles of direct taxation appraisal of annual Finance Act, tax planning and its methods, advance tax rulings. (Theory only).	10Hours	CO1	PO1	PSO1

<b>UNIT-2</b>	<b>Computation of Business Income</b> Definitions, Scope, Computation of Profits and gains from Business or Profession, business deductions/allowances, disallowances and depreciation. (Theory and Problem).	10Hours	CO2	PO1	PSO1
<b>UNIT-3</b>	<b>Set off and Carry Forward:</b> Computation of taxable income of companies set off and carry forward of losses, Deductions under section 80G/801A-801B-801C (Theory and Problem).	10 Hours	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>Procedure for assessment:</b> deduction of tax at source or Collection at Source, advance payment of tax, refunds, appeals and revision. Tax implications in Business Restructuring. (Theory only).	9 Hours	CO4	PO1	PSO1

#### REFERENCE BOOKS

1. Vinod K. Singhanian, Direct Tax Law and Practice, Taxman.
2. AgrarwalP.K, Tax Planning for Companies, Hind Law Publishers, New Delhi.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practices, Sahitya Bhavan, Agra.
4. Sukumar Bhattachary, Tax Planning in India.
5. Sharat Bargava: Direct Taxes.
6. B.B. Lal & N. Vashist – Direct Taxes, - Pearson – New Delhi.
7. Girish Ahuja and Dr. Ravigupta – Direct Taxes Law and practices-Bharaths.
8. Dr. Manohar – Direct Taxes, - Snow white.



<b>Course Title: E-FILING OF RETURNS</b>					
<b>Course Code: B21CCS414</b>					
<b>Course description:</b> To provide the students the conceptual and practical knowledge about electronic filing of returns.					
<b>Course Objectives:</b> The objective of this course is to enable students to 1. To know the nature and scope of E-Filing. 2. To understand the preparation of Electronic return. 3. To know the provisions regarding TDS returns. 4. To understand the Assessment of Service tax.					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: CO1: Know the nature and scope of E-Filing . CO2: Acquaint practical knowledge on the procedure and preparation of Electronic Return. CO3: Understand the Procedure for Valuation of excisable goods. CO4: Apply the procedures for e-filing of service tax returns.					
<b>Course Pre-requisites:</b> Indirect Tax					
<b>Pedagogy:</b> Direct Method/ ICT					
<b>LTP: 2:1:0</b>					
<b>Course type: SOFT CORE</b>					
<b>Contact Hours:39</b>					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>Conceptual Frame work:</b> Meaning of E-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing, types of e-filing; e-filing process; relevant notifications. (Theory only)	10	CO1	PO1	PSO1
UNIT-2	<b>Income Tax and E-filing of ITRs:</b> Introduction to Income tax- Basic terminology, types of assessee, income taxable under different heads,	10	CO2	PO1	PSO1

	basics of computation of total income and tax liability. Deductions available from gross total income, PAN card, Due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6 Introduction to income tax Portal; Preparation of electronic return(Practical workshops) (Theory only)				
<b>UNIT-3</b>	<b>TDS and e-filing returns:</b> Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filing of TDS returns; practical workshops on e-filing of TDS returns. (Theory only)	10	<b>CO3</b>	PO1	PSO1
<b>UNIT-4</b>	<b>Service tax and E-filing of Service Tax returns</b> Introduction to Service tax; relevant notifications regarding e-filing of service tax returns; steps for preparing service tax returns; practical workshop on e-filing of service tax returns. (Theory only)	09	<b>CO4</b>	PO1	PSO1

#### REFERENCE BOOKS

1. Ahuja, Girish., and Gupta, Ravi. Systematic approach to Income Tax. Baharat Law House, Delhi.
2. Excel utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

## II. Specialization: Economics & Finance

<b>Course Title: AGRICULTURAL ECONOMICS</b>					
<b>Course Code: B21CCS421</b>					
<p><b>Course Description:</b> Agricultural economics is a branch of applied economics that takes the tools of both micro and macroeconomics and uses them to solve problems in a specific area. Agricultural economics concerns itself with the study of the production and consumption of food in both developed and developing countries along with analysis of the policies that shape the world's largest industry.</p>					
<p><b>Course Objectives: The objective of this course is to:</b></p> <ol style="list-style-type: none"> <li>1. To develop the understanding of production process.</li> <li>2. To guide economic principle for agricultural production.</li> <li>3. To apply the appropriate economic principle under different production scenario to optimize the production process.</li> </ol>					
<p><b>Course Outcomes on successful completion of this course students shall be able to:</b></p> <p>CO1: Students will obtain information regarding various agricultural issues in India and remedies for it.</p> <p>CO2: Students also can get information about co-operative movement in India and its performance and role in rural development.</p> <p>CO3: Making awareness about self-employment through various local businesses like agro-tourism, travel agents, horticulture, floriculture, fishery and animal husbandry.</p>					
<b>Course Pre-requisites:</b> Basic Concepts of Agriculture Production, Process and activities.					
<b>Pedagogy:</b> Direct Method , ICT& Flipped Classroom					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	Contact Hours	CO	PO	PSO
UNIT-1	Nature, scope and significance of agricultural production economics- concept of production in economic sense. Factors of production-	10 Hrs	CO1	PO5	PSO1

	classification, interdependence and factor substitution.				
<b>UNIT-2</b>	Production functions - assumptions of production functions, commonly used forms and their properties, limitations, specification, estimation and interpretation. Determination of optimal levels of production and factor application-Law of diminishing returns. System and Types of Farming, Agricultural Credit. Sources of Agricultural Credit, Agricultural Marketing.	9 Hrs	CO2	PO5	PSO2
<b>UNIT-3</b>	Cost functions and cost curves, components, and cost minimization. Cost function and its applications. Derivation of firm's input demand and output supply functions. Shut Down and Break-Even Analysis. Returns to scale- economies and diseconomies of scale.	10 Hrs	CO3	PO4	PSO1
<b>UNIT-4</b>	Technology in agricultural production, nature and effects and measurement- Measuring efficiency in agricultural production; technical, allocative and economic efficiencies. Yield gap analysis-concepts-types and measurement. Nature and sources of risk, modelling and coping strategies.	10 Hrs	CO4	PO5	PSO3

### REFERENCE BOOKS

1. "Agricultural Economics, by Dr. S. R. Kantwa Dr. S. V. Sai Prasad, New Vishal Publications; Second Edition (1 April 2014).
2. Agricultural Economics by Dr. C.B. Singh- LAXMI PUBLICATIONS (P) LTD
3. Agricultural Economics, by Gurmeet Singh TR Jain, VK Global Publications Pvt. Ltd; 2019th edition.

**Course Title : PUBLIC ECONOMICS****Course Code: B21CCS422****Course Description:**

Public economics is the study of government policy from the points of view of economic efficiency and equity. This study involves a formal analysis of government taxation, expenditures, debt and Budget policies. It will look into the efficiency and equity aspects of taxation of the centre, states and the local governments and the issues of fiscal federalism and decentralization in India.

**Course Objectives:** The objective of this course is to:

- To Understand the meaning of public finance or government finance; its nature, subject matter.
- Classify the public revenue and its various sources; revenue receipts and non- revenue receipts, understand the tax and no-tax revenues.
- Classify the public revenue and its various sources; revenue receipts and non- revenue receipts, understand the tax and no-tax revenues.
- Understand the various sources of government borrowing and the reasons behind the growing public debt, describe how the debt is repaid, the role of public debt in developing countries, explain the concept of debt trap.

**Course Outcomes:** On successful completion of this course students shall be able to:

- The development of an understanding of public sector financial resources.
- Understanding of the rationale for the existence of modern governments
- Familiarity with the micro and macro aspects of public expenditure.
- Acquaintance with the phenomenon of externality and the role of government.

**Course Pre-requisites:** Basic of Public Finance and budget**Pedagogy:** Direct Method, ICT, Case based**LTP:** 2:1:0**Course type:** SOFT CORE**Contact Hours:** 39

UNITS	SYLLABUS	Contact Hours	CO	PO	PSO
UNIT-1	Introduction to Public economics, meaning and scope, Meaning, Scope and Importance of	10 Hrs	CO1	PO5	PSO1

	Public finance – Public Finance vs Private Finance – Importance of the study of public Finance – Role of Public Finance in Developing Countries				
<b>UNIT-2</b>	Principles of Public Economics Principle of Maximum Social Advantage – Principle of Allocation of Resources – Test of Social advantage – welfare Foundations of Public Finance – Social Welfare Functions of modern Government – Distinction between private Goods and public Goods – Market Failures – market Imperfections – Externalities.	9 Hrs	CO2	PO5	PSO2
<b>UNIT-3</b>	Public Expenditure, Public Revenue and Public Debt Principle of public Expenditure – Wagner’s Law of increasing State Activities, Hypothesis – Kinds of public Expenditure and Canons of Expenditure, Sources of public Revenue – Tax Revenue and Non Tax Revenue – Types – Direct and Indirect Taxation – Characteristics of a Good Tax System, Meaning of public Debt – Causes – Limits to raising public debt – burden of Debt – Debt Redemption Deficit Financing – Meaning – Techniques of Deficit Financing – Objectives of Deficit Financing	10 Hrs	CO3	PO4	PSO1
<b>UNIT-4</b>	The public Budget Classification of budgets Programme and Performance Budget – Budgetary Deficits – Primary, Revenue and Fiscal Deficits – Zero base budgeting Fiscal Policy Objectives of Fiscal Policy – Role of Fiscal Policy in Economic Development	10 Hrs	CO4	PO5	PSO3

	Working of Monetary and Fiscal Policies; Current Issues of India's Tax System; Analysis of Budget and Deficits				
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**Reference Books:**

1. Musgrave R.A and Musgrave – Public Finance in theory and Praticce
2. Ulbrich Holley (2003) Public Finance in Theory and Practice, Thomson SouthWestern, USA
3. Bhatia H.L (2004) Public Finance, Vikas Publishing House Pvt Ltd, New Delhi
4. Sundaram K.P.M and K.K.Andley (2003) Public Finance S Chand & Co Ltd ,New Delhi
5. Singh S.K. (2001) Public Finance in Theory and Praticce S.Chand and Co Ltd
6. Agarwal R.C (2004) Public Finance Theory and Practice Educational Publishers Agra
7. J. Hindriks, G. Myles: Intermediate Public Economics, MIT Press, 2006.
8. R.A. Musgrave and P.B. Musgrave, Public Finance in Theory & Practice,
9. McGraw Hill Publications, 5th edition, 1989.
10. John Cullis and Philip Jones, Public Finance and Public Choice, Oxford
11. University Press, 1st edition, 1998.
12. Harvey Rosen, Public Finance, McGraw Hill Publications, 7th edition, 2005.
13. Mahesh Purohit, Value Added Tax: Experiences of India and Other Countries,  
2007.

<b>Course Title: CORPORATE FINANCIAL POLICY</b>					
<b>Course Code: B21CCS423</b>					
<b>Course Description:</b> This is an advanced corporate finance course with an emphasis on debt equity management, security issuance and distribution policy. The course is intended for those with career objectives in financial management, the corporate finance aspects of investment banking or general management.					
<b>Course Objectives: The objective of this course is to:</b>					
<ol style="list-style-type: none"> <li>1. Familiarize the concept of Corporate Financial Policy and the significance of formulating financial policy.</li> <li>2. Understand the computation of cost of capital.</li> <li>3. Impart the students with the relevance of corporate financial goals and the various approaches towards corporate valuation.</li> <li>4. Acquaint the students with the different forms of Mergers and its impact on EPS and Market price.</li> </ol>					
<b>Course Outcomes on successful completion of this course students shall be able to:</b>					
CO1: Analyze the corporate financial Policies and Calculate the EPS					
CO2: Enumerate various methods for computation of Cost of Capital					
CO3: Ascertain the goals of corporate finance both profit and wealth oriented while emphasizing on corporate valuation.					
CO4: Determine the motives of Mergers.					
<b>Course Pre-requisites:</b> Basic Concepts of Finance, Financial Management					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 2:0:1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	Contact Hours	CO	PO	PSO
<b>UNIT-1</b>	<b>Introduction to Corporate Financial System</b> Corporate Financial Policy – The functions of corporate financial manager. The role of capital market in explaining corporate	9 Hrs	CO1	PO8	PSO1



	<p>performance - main assumptions. The differences between financial models of corporate analysis.</p> <p>Decisions in Corporate Financing Policy – Debt Financing – Internal Financing - Factors to be considered in formulating Financing Policy – Problems on EPS and Point of Indifference.</p>				
<b>UNIT-2</b>	<p><b>Cost of Capital</b></p> <p>Capital - Types of Capital, Meaning and Definition, Concepts of Cost of Capital– Significance of Cost of Capital – Computation of Cost of Capital – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained earnings- Weighted Average Cost of Capital – Problems.</p>	9Hrs	CO2	PO8	PSO1
<b>UNIT-3</b>	<p><b>Corporate Financial Goals &amp; Corporate Valuation</b></p> <p>Profit Maximization - Wealth Maximization – Economic &amp; Business Environment– Sustained Growth Approach – Maximizing Growth - Growth Potential of a Single Product Company - Growth Potential of Multi Product Company.</p> <p>Meaning of Corporate Valuation – Different approaches for Corporate Valuation - Valuation of Bonds and Intangible assets– Valuation of Bonds and Shares – Problems.</p>	9 Hrs	CO3	PO8	PSO1
<b>UNIT-4</b>	<p><b>Mergers and Acquisitions</b></p> <p>Meaning - Reasons – Types of Combinations - Forms of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger -</p>	12 Hrs	CO4	PO8	PSO1

	Merger Negotiations - Meaning and Significance of P/E Ratio. Problems on Exchange Ratio and Impact of Merger on EPS and Market Price.				
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**REFERENCE BOOKS**

4. I M Pandey, Financial management, Vikas Publication
5. R P Rustagi, Financial management, Sultan Chand
6. J C Vanhorne, Financial management, PHI
7. K. Venkataraman, Corporate Financial Policy, SHBP.
8. Sudhindra Bhat; Corporate Finance, PHI
9. NishikantaJha ; Mergers Acquisitions and Corporate Restructuring

<b>Course Title: FINANCIAL MARKETS AND INSTITUTIONS</b>					
<b>Course Code: B21CCS424</b>					
<b>Course Description:</b> This course emphasizes on the financial system the significance of financial markets followed by the role of stock exchanges in supporting the organizations as well as non-banking financial intermediaries. It also intends to focus on the functioning of mutual funds and the types of financial services available.					
<b>Course Objectives: The objective of this course is to:</b>					
<ol style="list-style-type: none"> <li>1. Acquaint the concept of financial system.</li> <li>2. Understand the role of financial markets.</li> <li>3. Impart the students with the functioning of mutual funds.</li> <li>4. Familiarize with the types of financial services.</li> </ol>					
<b>Course Outcomes on successful completion of this course students shall be able to:</b>					
CO1: Elucidate the need of proper financial system.					
CO2: Enumerate significance of financial markets and stock exchanges.					
CO3: Ascertain the growth of mutual funds.					
CO4: Determine the motives of financial services.					
<b>Course Pre-requisites:</b> Basic Concepts of Finance, Indian Financial System.					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>Contact Hours</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Financial System:</b> Introduction – Meaning – Classification of Financial System, Financial system and economic development. An overview of Indian financial system.	9 Hrs	CO1	PO8	PSO1
<b>UNIT-2</b>	<b>Financial Markets:</b> Money market-functions, organization and instruments. Role of central bank in money	11 Hrs	CO2	PO8	PSO1

	market; Indian money market. Capital Markets-functions, organization and instrument. Primary and secondary markets; Role of stock exchanges in India. Primary Market - Meaning – Features - Players of Primary Market – Instruments in Primary Market - Merits and Demerits of Primary Markets. Secondary Market – Meaning – Functions – Players in the Stock Market – Merits and Demerits of Stock Markets – Reforms in Stock Market.				
<b>UNIT-3</b>	<b>Non-Banking Financial Intermediaries:</b> Investment & Finance Companies - Hire Purchase Finance - Lease Finance – consumer finance- Housing Finance - Venture Capital Funds and Factoring services. Mutual Funds Concept of Mutual Funds - Growth of Mutual Funds in India – features of mutual fund- Mutual Fund Schemes – Functioning of Mutual Funds in India.	10 Hrs	CO3	PO8	PSO1
<b>UNIT-4</b>	<b>Financial Services:</b> Meaning, Features, importance, Classification of financial services-Fund based and fee based financial services, Merchant banking- pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.	9 Hrs	CO4	PO8	PSO1

**Reference Books:**

1. Bhole, L.M. Financial Markets and Institutions. Tata Mcgraw Hill Publishing Company.
2. Khan, M.Y. Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House.

3. Sharma, G.L., and Singh, Y.P. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.
4. Khan and Jain. Financial Services. Tata Mcgraw Hill
5. E Gardon& K NatFinancial Markets & Services, HPH
6. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
7. M Y Khan: Indian Financial System, TMH

### III. Specialization: Statistics & Accounting

<b>Course Title : ELEMENTARY STATISTICS</b>					
<b>Course Code: B21CCS431</b>					
<b>Course Description:</b> To provide basic understating of general statistics and their elementary applications and to create awareness on Indian Statistical System.					
<b>Course Objectives:</b> The objective of this course is to provide an understanding for the graduate commerce student on statistical concepts to include <ol style="list-style-type: none"> <li>1. Introduction to Statistics.</li> <li>2. Graphical representation of data.</li> <li>3. Understanding the concept of Frequency Distribution</li> <li>4. To know the concept of sampling</li> </ol>					
<b>Course Outcomes:</b> After completing this course, students should have developed a clear understanding of: CO1. The fundamental concepts of statistics. CO2. Handling various types of data and their graphical representation. CO3. The concepts of frequency distribution and its applications in business problems CO4. The sampling concepts and various sampling methods and its application in business situations					
<b>Course Pre-requisites:</b> Basic Concepts of Statistics					
<b>Pedagogy:</b> Direct Method, ICT & FLIPPED CLASSROOM					
<b>LTP:</b> 2 0 1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	Unit I: Introduction, Meaning, Charateristics, Functions, Scope and Limitations of Statistics, Branches of Statistics, Basic Terms,Types of data, Primary and Secondary, Sources of Data	10Hrs	CO1	PO7	PSO3

	,Classification and Tabulation of Data,Methods of Data Collection				
<b>UNIT-2</b>	Charts and Graphical Representation of Data: Types of Charts:-Line Charts, Bar Charts, Histograms, Pie Charts,Stem and Leaf Plots, Area Charts, Pictographs, Dotograms, Scatter Diagrams,Flow Charts,Organisation Charts, Pyramid Charts,Quadrant Charts, Gantt Charts, Control Charts Advantages and Disadvantages of each of the Charts,	10Hrs	CO2	PO7	PSO3
<b>UNIT-3</b>	Frequency Distribution: Construction of Frequency Distribution, Relative Frequency, Cumulative Frequency (Ogive curve), Frequency polygon, Determination of Size of Class Intervals, Types of Class Interval, Measures of association and contingency-table.	10Hrs	CO3	PO7	PSO3
<b>UNIT-4</b>	Sampling Concepts: Population and Sample, Parameters and Statistics, Descriptive and Inferential Statistics,Sampling Methods (All types), Concept of Sampling Distributions Theory of Estimation:Point and Interval Estimation of Means and Proportions	9 Hrs	CO4	PO7	PSO3

#### REFERENCE BOOKS

1. S C Gupta ,Fundamentals of Statistics, Himalaya Publishing House.
2. Goon, Gupta and Dasgupta: Fundamentals of Statistics, World Press
3. Gupta & Kapoor: Fundamentals of Mathematical Statistics, S Chand
4. Kendal and Stuart: Advanced Theory of Statistics, PHI
5. Spiegel & Stephens, Statistics, Mc Graw Hill International
6. Kapoor J N & Saxena H C: Mathematical Statistics, S Chand

<b>Course Title: QUANTITATIVE TECHNIQUES-1</b>					
<b>Course Code: B21CCS432</b>					
<b>Course Description:</b> This course will introduce students to the quantitative methods and techniques that are necessary for day-to-day business needs. The use of quantitative models by individuals and organizations enhances decision making. Businesses and governments can use the techniques and gain insights to enhance optimization techniques, decision making etc. and more over in overall planning, to make better decisions					
<b>Course Objectives :</b> The objective of this course is to enable students to: <ol style="list-style-type: none"> <li>1. Understand the techniques of Probability</li> <li>2. Possess skills and knowledge of Network Analysis</li> <li>3. Understand the basic tools of Inventory Models</li> <li>4. Know the formal quantitative approaches to the Decision making &amp; Uncertainty</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: <p>CO1: Use tools of problem Solving in probability</p> <p>CO2: Use Strategies &amp; Applications in Solving the problems of Network Analysis</p> <p>CO3: Use Suitable Strategies for solving Inventory model problems</p> <p>CO4: Use strategies for decision making &amp; uncertainties</p>					
<b>Course Pre-requisites:</b> Knowledge of Intermediate Mathematics, Familiarity of Quantitative Techniques					
<b>Pedagogy: ICT/ Direct Method</b>					
<b>LTP: 2:0:1</b>					
<b>Course type: SOFT CORE</b>					
<b>Contact Hours: 39</b>					
Units	Detailed Syllabus	Contact hours	CO	PO	PSO
Unit-1	<b>Theory of probability:</b> Meaning and importance of Probability- Experiment, even and of Probability.(Simple Problems on Addition Theorem Only)	10 Hours	CO1	PO7	PSO3



Unit-2	<b>Introductory concepts in network analysis:</b> Programme Evaluation and Review Technique (PERT) / Critical Path Method (CPM) and their managerial applications; Computations in PERT networks finding earliest times, latest times and activities;	10 Hours	CO2	PO7	PSO3
Unit-3	<b>Inventory models-</b> General concepts and definitions-Variou cost concepts-The technique of inventory control-EOQ models.	10 Hours	CO3	PO7	PSO3
Unit-4	<b>Decision making under uncertainty:</b> Decision making under uncertainty, different decision criteria, decision trees, Simulation, model building, the process, problems with special reference inventory and financial management.	9 Hours	CO4	PO7	PSO3

**Reference Books:**

1. Srivastava V.K et al – Quantitative techniques for managerial DecisionMaking, Wiley EasternLtd
2. Richard, I. Levin and Charles A.Kirkpatrick – Quantitative Approachesto Management, Mcgraw Hill, KogakushaLtd
3. Sharma J K – Operation Research- theory and applications McMillan, NewDelhi
4. Srivastava V.K et al – Quantitative techniques for managerial DecisionMaking, Wiley EasternLtd

<b>Course Title: ADVANCED ACCOUNTING</b>					
<b>Course Code: B21CCS411</b>					
<b>Course Description:</b>					
This course is designed with the objective of imparting a comprehensive understanding of all the different area of accounting. To learn the contemporary application of accounting in various fields. Students will learn the basics of accounting and will gradually move toward advanced and detailed topics.					
<b>Course Objectives:</b> The objective of this course is to:					
<ol style="list-style-type: none"> <li>1 The accounting process followed in Insurance companies.</li> <li>2 The acquaint knowledge on inflation, farm and investment accounting.</li> <li>3 To understand risk protection for Individuals and companies in Employee Stock Options</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
CO1: To learn the preparation of statements and Schedules relating to General and Life Insurance.					
CO2: Impart the knowledge about Inflation Accounting.					
CO3: Analyse the farm accounting and to ascertain the value of assets					
CO4: To analyze Employee stock option and to solve valuation and investment accounting problems.					
<b>Course Pre-requisites:</b> Financial accounting, Cost and Management Accounting					
<b>Pedagogy: Direct Method, ICT, Problem solving, Case based</b>					
<b>LTP: 2:0:1</b>					
<b>Course type: SC</b>					
<b>Contact Hours: 39</b>					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>ACCOUNTING OF INSURANCE COMPANIES :</b> Meaning of life insurance and general insurance – accounting concepts relating to insurance companies – Preparing of final accounts of insurance companies – Revenue account and balance sheet -Accounting Principles for preparation of Financial Statements of Insurance companies.	10Hours	CO1	PO1	PSO1

<b>UNIT-2</b>	<b>INFLATION ACCOUNTING :</b> Need – Meaning -Definition – Importance and role – objectives – merits and demerits – Problems on current purchasing power method(CPP) and Current cost accounting method(CCA)	9Hours	CO2	PO1	PSO1
<b>UNIT-3</b>	<b>FARM ACCOUNTING:</b> Meaning , need and purpose- characteristics of farm accounting – nature of transactions -cost and revenue- apportionment of common cost -by product costing – farm costing-recording of transactions-problems	10Hours	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>EMPLOYEE STOCK OPTION SCHEME AND INVESTMENT ACCOUNTING.</b> Meaning of Employee Stock Option Scheme (ESOS). Important terms relating to ESOS. Rules regarding offer of ESOS in accordance with The Companies (Share Capital and Debentures) Rules, 2014. SEBI regulations regarding ESOS. Accounting treatment for ESOS. Problems. <b>Investment Accounting :</b> Meaning of Investments. Types or Classification of Investments. Valuation of Investments, Cost of Investments, Accounting treatment for Re-classification of Investments, Disposal of Investments and income from investments. Problems.	10Hours	CO4	PO1	PSO1

**Reference Books:**

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.

7. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
9. M.C. Shukla and Grewal, Advanced Accounting.

<b>Course Title: IFRS AND IND AS</b>					
<b>Course Code: B21CCS412</b>					
<b>Course Description:</b>					
This course is designed to understand and explain the structure of the framework of international accounting. Apply relevant financial reporting standards to key elements of financial reports. Identifies and apply disclosure requirements of Ind-AS, for companies in financial reports.					
<b>Course Objectives:</b> The objective of this course is to:					
3. To help the students to acquire the basic knowledge of International Financial Reporting Standards and to know the presentation of financial statements as per IFRS and also Ind-AS.					
4. To help the students to acquire the basic knowledge of Business Combinations					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
CO1: Understand and explore the IFRS accounting standard					
CO2: Preparation of Financial Statements.					
CO3: Interpret the elements of accounting for Groups.					
CO4: Recognition criteria for certain Assets and Disclosure Practices					
<b>Course Pre-requisites:</b> Financial accounting, Cost and Management Accounting					
<b>Pedagogy: Direct Method, ICT, Problem solving, Case based</b>					
<b>LTP: 2:1:0</b>					
<b>Course type: SC</b>					
<b>Contact Hours:39</b>					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>International Financial Reporting Standards:</b> International Financial Reporting Standards, First time adoption (IFRS 1) – Convergence with IFRS – Stage-wise Approach, Advantages of converting to IFRS, Significant, Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation	10Hours	CO1	PO1	PSO1

	of IFRS - An overview of IND ASs: list of converged Indian Accounting.				
<b>UNIT-2</b>	<p><b>PRESENTATION OF FINANCIAL STATEMENTS :</b></p> <p>Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity, IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; noncurrent liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element</p>	10Hours	CO2	PO1	PSO1
<b>UNIT-3</b>	<p><b>ACCOUNTING OF GROUPS:</b></p> <p>Concept of group- need for consolidated financial statement, Preparation for consolidated financial statement- Procedure for preparation of consolidated statement – financial position statement – treatment of pre acquisition profit , good will arising on consolidation of controlling interest at fair value – practical problems(problems on computation of controllable and non-controllable interest only)</p>	09Hours	CO3	PO1	PSO1
<b>UNIT-4</b>	<p><b>ACCOUNTING FOR ASSETS AND LIABILITIES AND DISCLOSURE STANDARDS:</b></p> <p>Recognition criteria for the following assets and Liabilities</p> <p>Ind AS 16 – Plant Property and Equipment – Recognition criteria theory and problems</p>	10Hours	CO4	PO1	PSO1

	<p>Ind AS 23 Borrowing Cost- Recognition criteria theory and problems</p> <p>Ind AS 36 Impairment of Assets- Recognition criteria theory and problems</p> <p>Ind AS 20 Government Grants - - Recognition criteria theory and problems</p> <p>Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets – Recognition Criteria ( Theory only )</p> <p><b>Disclosure Standards</b></p> <p>Related Party disclosure, Earnings Per share, Interim Financial Reporting Operating Segments (Theory Only)</p>				
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**Reference Books:**

1. A Student's Guide to IFRS Third Edition- **Clare Finch**
2. Roadmap of Convergence of Indian Accounting Standards with IFRS- Edu Pristine
3. Elliott, B. & Elliott, J financial accounting and reporting. 13th ed. Essex, England: Prentice Hall/Financial Times.
4. Atrill, P. and McLaney, E. J. Accounting and finance for non-specialists. Ninth edition. Harlow, England: Pearson.
5. IFRS concepts and applications - Kamal Garg, Bharath, law house private limited latest edition
6. Elliott, B. and Elliott, J. (financial accounting and reporting. Seventeenth edition. Harlow: Pearson.

#### IV. Specialization: Banking & Insurance

<b>Course Title : BANKING OPERATIONS</b>					
<b>Course Code: B21CCS412</b>					
<b>Course Description:</b> This course is to expose the students to the banking operations and management in Banking and finance industry.					
<b>Course Objectives:</b> The objective of this course is to: <ol style="list-style-type: none"> <li>1. To help the students to acquire the basic knowledge of banker and customer relationship.</li> <li>2. To impart students with the importance of negotiable instruments and banking operations.</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: CO1: Understand the banker and customer relationship CO2: Study the need of negotiable instruments. CO3: Interpret the role of banking operations. CO4: Acquaint the procedure in opening and holding the account.					
<b>Course Pre-requisites:</b> business law.					
<b>Pedagogy: Direct Method, ICT, Case based</b>					
<b>LTP: 2:1:0</b>					
<b>Course type: SC</b>					
<b>Contact Hours:39</b>					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>BANKER AND CUSTOMER RELATIONSHIP:</b> Introduction - Meaning of Banker - Meaning of Customer - General & Special Relationships.	10Hours	CO1	PO1	PSO1
<b>UNIT-2</b>	<b>NEGOTIABLE INSTRUMENTS:</b> Introduction Meaning_ & Definition - Features — Kinds, of Negotiable Instruments.: Meaning, Definition & Features of Promissory Notes, Bills of Exchange, Cheques - Crossing of cheques -types of	10Hours	CO2	PO1	PSO1



	crossing- Endorsements: Meaning, Essentials & Kinds of Endorsement				
<b>UNIT-3</b>	<b>BANKING OPERATIONS:</b> Collecting Banker - Meaning - Duties & Responsibilities of Collecting Banker - Holder for Value - Holder in Due Course - Statutory Protection to Collecting Banker Paying Banker - Meaning - Precautions-Statutory Protection to the Paying Banker - Dishonor of Cheques - Grounds of Dishonor - -- Consequences of wrongful dishonor of Cheque, Lending Banker, Principles of Bank Lending — Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit –NPA: Meaning, - types of NPA, circumstances & impact - regulations of priority lending for commercial banks.	09Hours	CO3	PO1	PSO1
<b>UNIT-4</b>	<b>CUSTOMERS AND ACCOUNT HOLDERS:</b> Types of Customers and Account Holders - Procedure and Practice in opening and conducting of account of different customers in minors - meaning & operation atoll of Joint Account holders, Partnership Firms, Joint Stock companies , executors-and trustees, clubs and association and Joint Hindu family.	10Hours	CO4	PO1	PSO1

**Reference Books:**

- 1 Tanna M.L: Banking Law and Practice in India.
- 2 Sheldon H.P: Practice and Law of Banking.
- 3 Kothari N. M: Law and Practice of Banking.
- 4 Maheshwari. S.N.: Banking Law and Practice.

<b>COURSE TITLE: MARKETING OF BANKING PRODUCTS</b>					
<b>COURSE CODE: B21CCS442</b>					
<b>COURSE DESCRIPTION:</b>					
<p>The course attempts to give an in-depth knowledge of Banking &amp; Finance to the students of commerce, management and economics. The bank marketing has become a very complex yet interesting subject as it requires the knowledge of economics, sociology, psychology, banking and also core marketing concept. In marketing, it is the customer who has the upper hand. The mantra of effectively marketing bank products lies in the systematic and professional approach towards satisfying customer's needs. Better service is more important than just a good product in the marketing of banking service so the focus should be on the want and need of satisfying that product or services.</p>					
<b>COURSE OBJECTIVES</b>					
<ol style="list-style-type: none"> <li>1. To gain an understanding of Banking system and its functioning</li> <li>2. To establish a connectivity of Marketing of Bank products and services</li> <li>3. To understand bank marketing segmentation techniques</li> <li>4. To acquaint with the Bank Marketing Strategies towards better CMR</li> </ol>					
<b>COURSE OUTCOMES</b>					
By the end of the course the student will be able to					
<ol style="list-style-type: none"> <li>1. Gain an understanding of Banking System in India</li> <li>2. Establish the marketing process of Banking Products &amp; services</li> <li>3. Understand the Market segmentation methods in banks</li> <li>4. Acquaint themselves about the Bank Marketing Strategies leading towards better customer relationship management.</li> </ol>					
<b>Course Pre-requisites:</b> Banking Operations					
<b>Pedagogy:</b> Direct Method, ICT, Case based					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SC					
<b>Contact Hours:</b> 39					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>INTRODUCTION &amp; BASICS OF BANKING</b>	10Hours	CO1	PO1	PSO2

	Understanding Banking History in India, Types of Banks, Banking Functions, different types of products and services offered by banks, understanding the types of Deposits and explain features, benefits, variants of saving, current, Fixed, recurring deposits. Types of Loans-Retail Lending, secured and unsecured.				
<b>UNIT-2</b>	<b>CONCEPT OF BANK MARKETING</b> Marketing concepts and their Application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing. Goods and Services Marketing-Intangibility, inseparability of Production and consumption, Heterogeneity, Perishability, Client based relationship, customer contact.	10Hours	CO2	PO1	PSO2
<b>UNIT-3</b>	<b>BANK MARKET SEGMENTATION</b> Market Segmentation(banking), Product Designing – Marketing – feedback and review – purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market Segmentation Purpose-Importance of segmentation in the Banking Services-Segmentation Strategy-Agricultural, Industrial, Service, Household, Profession and Institutional sectors. Market segmentation techniques for personal and corporate customers.	09Hours	CO3	PO1	PSO2

<b>UNIT-4</b>	<b>BANK MARKETING STRATEGY</b> Concept-Bank Marketing Strategy-Types of Strategy-Strategic Decisions-Marketing Strategy for Public Sector Banks-Strategies involving the elements- Product-Promotion-Pricing-Place-Physical Evidence and Attractions-People Management of Banker-Customer Relationship in Banking-Relationship Marketing-CRM in Banks	10Hours	CO4	PO1	PSO2
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### REFERENCES

1. Desai, Vasant Principles of Bank Management, Himalaya Publication, New Delhi 2013
2. Madhukar R.K. Dynamics of Bank Marketing, VBS publishers, Chennai 2000
3. Narkundkar- Services Marketing 3E- McGraw Hill Education, Mumbai-2017
4. Ramamohanarao, K, Services Marketing, Pearson Education, NewDelhi

<b>Course Title : PRINCIPLES OF INSURANCE</b>					
<b>Course Code: B21CCS443</b>					
<b>Course Description:</b>					
<p>This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates are also explained. The relationship between insurers and their customers and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.</p>					
<b>Course Objectives:</b> The objective of this course is to:					
<ol style="list-style-type: none"> <li>1. To gain an understanding of Insurance sector.</li> <li>2. To understand the need of insurance policies and basic principles.</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
<ol style="list-style-type: none"> <li>1. Understand the purpose and role of insurance company.</li> <li>2. Analyse the need of insurance contract.</li> <li>3. Understand the regulatory framework of insurance Act</li> <li>4. Acquaint themselves about the insurance device and professional approach.</li> </ol>					
<b>Course Pre-requisites:</b>					
<b>Pedagogy: Direct Method, ICT, Case based</b>					
<b>LTP: 2:1:0</b>					
<b>Course type: SC</b>					
<b>Contact Hours: 39</b>					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Introduction to insurance;</b> Evolution, Purpose and need/role of insurance; Insurance industry in India – Perils and Risks – Classification of Risks- Hazards – How Insurance Works – Classes of Insurance – Assumptions – Importance of Insurance Industry.– Managing Risk Retention – Life Insurance – Managing Insurance – Funds of An Insurer –	10Hours	CO1	PO1	PSO2

	Trustee- Reinsurance – Role of Insurance in Economic Development – Insurance and Social Security.				
<b>UNIT-2</b>	<b>The Insurance Contract</b> – Utmost Good Faith or Uberrima Fides – Insurable Interest – Insurer’s Insurable Interest – Criminal Acts – Indemnity – Subrogation and Contribution – Proximate Cause – Personal and Non-Personal Contracts. Insurance Products – Life Insurance Products, Non-Life Insurance – Fire – Loss of Profits – Marine – Marine Cargo – Marine Hull – Motor – Miscellaneous – Personal Accident – Health – Liability – Engineering – Aviation Etc	10Hours	CO2	PO1	PSO2
<b>UNIT-3</b>	<b>Policy Claims:</b> Maturity Claims Survival Benefits, Death Claims, Claim Concession Presumption of Death, Accident Benefit Options, Settlement Options, Valuation and Surplus, Reinsurance, Exchange Control Regulations, Consumer Protection Act. Ombudsman, Information Technology, IRDA Regulation– Arbitration <b>Regulatory Framework</b> – The Insurance Act, 1938 – Insurance Regulatory and Development Act, 1999 – Life Insurance Corporation Act, 1956 – General Insurance Business (Nationalization) Act, 1972 – Consumer Protection Act, 1986 (COPA) – Income Tax Act – Other Laws.	09Hours	CO3	PO1	PSO2
<b>UNIT-4</b>	<b>The Insurance Device, The Professional Approach,</b> The Classification of Insurance Business, The Financial Aspects of Insurance Business, The Basic Principles – Utmost Good Faith, The Basic Principles – Insurable Interest, The Basic Principles – Indemnity, The Basic Principles –	10Hours	CO4	PO1	PSO2

	Corollaries of Indemnity, The Basic Principles – proximate Cause.				
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**Reference Books:**

1. Gupta, P.K., “Principles and Practice of Non life Insurance”, 2006, Himalaya Publications
2. Periasamy, P., “Principles and Practice of Insurance”, 2010, Himalaya Publication.
3. Gupta, P.K., “Insurance and Risk Management”, 2010, Himalaya Publication.
4. Gopal Krishan, G., “Insurance Principles and Practice”, 1994, Sterling Publishers, New Delhi.
- 11
5. Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill

<b>COURSE TITLE: LIFE AND GENERAL INSURANCE</b>					
<b>COURSE CODE: B21CCS444</b>					
<b>COURSE DESCRIPTION:</b>					
<p>The course provides a detailed insight on both life and General Insurance.</p> <p>The primary purpose of life insurance is to provide a financial benefit to dependants upon premature death of an insured person. Life insurance in its simplest form means being prepared financially, come what may. It ensures that your family and you receive financial support in case you are not able to bring in the much-needed income yourself (maybe due to an accident, retirement, or untimely demise). General insurance covers home, your travel, vehicle, and health (non-life assets) from fire, floods, accidents, man-made disasters, and theft. Different types of general insurance include motor insurance, health insurance, travel insurance, and home insurance.</p>					
<b>COURSE OBJECTIVES</b>					
<ol style="list-style-type: none"> <li>1. To sensitise the students on life insurance business and its environment in India</li> <li>2. To familiarize the students with various types and elements of life insurance</li> <li>3. To make the student understand General Insurance Market in India.</li> <li>4. To acquaint the student with the different aspects of life insurance</li> </ol>					
<b>COURSE OUTCOMES</b>					
<p>By the end of the course the student will be able to</p> <ol style="list-style-type: none"> <li>1. Gain an understanding of Life Insurance</li> <li>2. Learn about various types and different aspects of life Insurance</li> <li>3. Expansion their knowledge of General Insurance</li> </ol> <p>Acquire an understanding of different types of General Insurance</p>					
<b>Course Pre-requisites: Financial Services</b>					
<b>Pedagogy: Direct Method, ICT, Case based</b>					
<b>LTP: 2:1:0</b>					
<b>Course type: SC</b>					
<b>Contact Hours: 39</b>					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>INTRODUCTION TO LIFE INSURANCE</b>	10Hours	CO1	PO1	PSO2



	Life Insurance: Meaning – Overview of the Indian life insurance market – Growth of insurance business in India – Life Insurance Organizations – Regulation of life insurance - Principles of life insurance – Personal financial planning and life insurance – Insurance marketing – Insurance agents – Functions – IRDA Regulations-Trends in life insurance distribution channels.				
<b>UNIT-2</b>	<b>FUNDAMENTALS OF LIFE INSURANCE</b> Classification - Different types – Rider benefits – Annuities: Meaning – Different types and feature – Annuity Vs Life Insurance – Group insurance: Importance – Main features – Different types of life Insurance in India, Postal life insurance. Concept of premium – Different types of premium – Factors affecting premium, Bonus: Different types of bonuses- Insurance Documents-Proposal forms, policy forms, cover notes, certificate of Insurance, Endorsements, Renewal notice, other insurance documents. Claims and settlements in Life Insurance	10Hours	CO2	PO1	PSO2
<b>UNIT-3</b>	<b>GENERAL INSURANCE</b> Meaning– The Evolution and Growth of General Insurance – Types of General Insurance – Fundamentals of General Insurance –Recent innovations. Organization and Management of General Insurance Companies – Regulatory Framework for General Insurance in India Fire Insurance-Features& Types-Marine Insurance-Features & Types-Motor Insurance: Types of Policies-Motor Vehicle Insurance Act 1988 – Third party Insurance – Comprehensive coverage – Conditions and Exclusions – premium	09Hours	CO3	PO1	PSO2

<b>UNIT-4</b>	<b>OTHER GENERAL INSURANCES</b> Health Insurance and Mediclaim policies, Personal Accident Insurance, Liability Insurance, Burglary Insurance, Agricultural Insurance, Property Insurance, other Miscellaneous Insurances. Settlement of Claims: Claim procedure – TPAs – Claim forms – Investigation / Assessment – Essential Claim Documents – Settlement Limitation, Arbitration, Loss Minimization and Salvage.	10Hours	CO4	PO1	PSO2
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### REFERENCES

1. Insurance Institute of India (2012), Practice of Life Insurance(IC-02), III: Mumbai
2. K.C. Mishra and C.S. Kumar (2009), Life Insurance: Principles and Practice, Cengage Learning: New Delhi.
3. G. Krishnaswamy (2009), A Text Book of Principles and Practice of Life Insurance, Excel Books: New Delhi
4. Insurance Institute of India – IC 32- Practice of General Insurance
5. Insurance Institute of India – IC 34 – General Insurance
6. Module I, Principles and Practice of General Insurance, The Institute of Chartered Accountants of India: New Delhi.
7. H Narayanan, Indian Insurance: A Profile, Jaico Publishing House: Mumbai. 5. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi.
8. P Periasamy, Fundamentals of Insurance, Vijay Nicole Imprints Private Limited, Chennai.
9. ICAI (2008), Principles and Practice of Life Insurance, The Institute of Chartered Accountants of India: New Delhi.

## V. Specialization: Corporate Governance & Auditing

<b>Course Title: CORPORATE GOVERNANCE</b>
<b>Course Code: B21CCS451</b>
<b>Course Description:</b> The course aims to develop an understanding of the underlying concepts of Corporate Governance. It reviews different regulatory processes essential to the understanding of the principles of corporate governance in India. The course will be to help prepare future corporate and non-profit Directors to fulfill their fiduciary duties of care and loyalty to the organizations that they will serve. The course will also help to understand the nature and scope of corporate Boards from the perspective of society, social and economic interest and what can be done to prevent some of the more publicized corporate governance failures.
<b>Course Objectives:</b> <ol style="list-style-type: none"><li>1. To explore models that supports ethical decision making and their limitations and examine the evolution of governance and its practice</li><li>2. To understand the different corporate governance failures and its impact on the Indian economy.</li><li>3. To understand role of shareholders and board of directors.</li><li>4. To explore the different codes of conduct and the law.</li></ol>
<b>Course Outcomes:</b> <p>After the completion of the course, students will be able to:</p> CO1: To apply law and regulations to Corporate governance CO2: To articulate the role of Shareholders and Directors in emerging scenario. CO3: To lucid the different corporate failures in India. CO4: Identify and recognize different codes and committees in India on Corporate Governance.
<b>Course Pre-requisites: Auditing and Corporate Governance</b>
<b>Pedagogy: Direct Method, ICT, Case based</b>
<b>LTP: 2:1:0</b>
<b>Course type: SC</b>
<b>Contact Hours: 39</b>

UNITS	SYLLABUS	CH	CO	PO	PSO
<b>UNIT-1</b>	<b>Corporate Governance:</b> Meaning – Definition - Need – Importance – Objectives of Corporate Governance- Popular Models for Corporate Governance -Anglo-America Model-German Model- Japanese Model- Indian Perspective (Kautilya’s Arthasastra) - Origin of Corporate Governance- Driving Forces of Corporate Governance- Issues in Corporate Governance- Parties to Corporate Governance.	10Hours	CO1	PO5	PSO2
<b>UNIT-2</b>	<b>Shareholders and Directors:</b> Meaning- Importance of Shareholder-The Role of a Shareholder of a company- Shareholders Duties- Shareholder Decisions - Shareholder Liability- Board of Directors-Types board of directors- Qualifications for Directors - Disqualifications of a Director - Appointment of Directors- Legal position of directors- The role of Management: Principal–Agent Issues- Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure- Separation of Ownership and Control- Role of women directors in Board.	10Hours	CO2	PO5	PSO2
<b>UNIT-3</b>	<b>Corporate Failures in India:</b> Corporate Fraud- Reasons for corporate failures- Impact of Corporate failures on stakeholders – Corporate failures: Harshad Mehta scam- DHFL scandal - Satyam Scam- Kingfisher Airlines-PNB Nirav Modi Scam- Jet Airways-PNB- ILFS- YES Bank- Measures to prevent miserable corporate Failures.	09Hours	CO3	PO5	PSO2
<b>UNIT-4</b>	<b>Corporate Governance in India:</b> Historical perspective – The CII initiatives – Naresh Chandra Committee – SEBI initiative: Narayana Murthy	10Hours	CO4	PO5	PSO2

	Committee – J.J. Irani Committee – Kumara Mangalam Birla Committee – Kotak Mahindra Committee- MCA Voluntary Disclosure Practices- Companies Act 2013 and CG— CG practice in India - Revised Clause 49 of listing agreement.				
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**Reference Books:**

1. Fernando A. C, Corporate Governance: principles, policies and practices –2/e,  
Pearson, 2011.
2. Ghosh B. N, Business Ethics and Corporate Governance - Tata McGraw-Hill, 2012.
3. 3 Baxi C. V & Rupamanjari Sinha Ray, Corporate Social Responsibility: A Study of  
CSR Practices in Indian Industry, Vikas Publishing House, 2012.
4. Prabakaran S, Business Ethics and Corporate Governance –Excel BOOKS

**Course Title: BUSINESS ETHICS , VALUES AND GOVERNANCE**

**Course Code: B21CCS452**

**Course Description:** The course aims to develop an understanding of the underlying concepts of Corporate Governance, and business ethics which are relevant to the contemporary business environment. It is designed to foster candidates' understanding of the ethical influences on economic, financial, managerial and environmental aspects of business. The course further aims to develop a candidate's ability to critically analyses ethical issues in business. This course reviews different regulatory processes essential to the understanding of the principles of governance in India. Business ethics and governance is the study of to understand Business ethics in order to implement the best practices of business ethics.

**Course Objectives:**

1. To understand the Business Ethics and to provide best practices of business ethics.
2. To learn and Practice the Professional Ethics, Values and Moral at the Workplace.
3. To develop various Ethics in Functional Area and Practice.
4. To learn the basic frame work of Governance.

**Course Outcomes:**

After the completion of the course, students will be able to:

CO1 Articulate issues in business ethics, the ethical business environment and their potential effect on personal, managerial and corporate decisions.

CO2: Apply the Professional Ethics, Values and Moral at the Workplace.

CO3: Critically evaluate the concepts and mechanics of Ethics in Functional Area.

CO4: Evaluate various governance dimensions and importance and theories of Governance.

**Course Pre-requisites:** Business studies and Company law and secretarial practices

**Pedagogy:** Direct method, ICT, Collaborative learning, Flipped Classroom.

**LTP:** 2:1:0

**Course type:** SC

**Contact Hours:** 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Business Ethics:</b> Meaning of Ethics– Objectives -Types of Ethics – Characteristics –Nature of Ethics- Ethical Theories- Ethical Decision Making- Definition of Business Ethics- Arguments for and against business ethics –Scope of	10 Hrs.	CO1	PO3	PSO1

	Business Ethics – Nature of Business Ethics-Factors influencing Business Ethics – Importance of Business Ethics - Code of Ethics- Codes of Conduct- unethical behavior and its impact on business.				
Unit-2	<b>Professional Ethics, Values and Moral at the Workplace:</b> introduction- Significance of Ethics at the Workplace- Importance of Professional Ethics - Relationship between Ethics, Values and Moral- Leadership Values and Workplace Ethics-Code of conduct of different Professionals- Examples of professional ethics: medical, journalistic, military, lawyer Ethics, ethics of the social worker. Reasons of crisis of professional ethics and possibility of its Permission.	10 Hrs.	CO2	PO3	PSO1
Unit-3	<b>Ethics in Functional Area:</b> Ethical aspects in marketing: Ethics in Marketing-Reasons for unethical Practices – Ethics in regulations in pricing-Ethics in Personal Selling-Ethical social issues in Advertising- Ethical consumerism- Ethics in HRM: Privacy Issues- Ethical Implications of variation in HRM practices – Individualism vs. Collectivism in HRM practices- Sexual harassment – Ethics in Finance: Accountability and Acquisitions- Insider trading – Accounting fraud.	10 Hrs.	CO3	PO3	PSO1
Unit-4	<b>Governance:</b> Meaning- Definition- Importance of good Governance-Types of Governance- Governance and Controls- Dimensions of Governance-Principles of Good Governance- Fundamental Corporate Governance Theories- Agency Theory- Stewardship Theory- Stakeholder Theory- Resource Dependency Theory- Transaction Cost Theory-Political Theory- Drivers of Good Governance.	9 Hrs.	CO4	PO3	PSO1

**Reference Books:**

1. Anil Kumar Jyotsna Rajan Arora, Corporate Governance Business Ethics& CSR, International Book House Pvt.Ltd.
2. A. C. Fernando, Business Ethics and Corporate Governance, Pearson Education India, 2011.
3. Kjaer, A.M. (2005). Governance. New Delhi: Atlantic Publishers.
4. Mangla, S. (2015). Citizenship and Governance. New Delhi: Kaveri Books.
5. Murthy CSV: Business Ethics, Himalaya Publishing House, 2010.
6. Alexander Brink, Corporate Governance and Business Ethics, Springer Science & Business Media, 12-Aug-2011.
7. Anil Kumar Jyotsna Rajan Arora, Corporate Governance Business Ethics& CSR, International Book House Pvt.Ltd.



**Course Title: PRINCIPLES OF AUDITING****Course Code: B21CCS453**

**Course Description:** This course explores the underlying theories, procedures and practices surrounding the auditor's responsibilities in undertaking an audit of financial statements of reporting entities. It deals with the auditing profession, the process of collecting and evaluating evidence to determine whether an economic entity safeguards assets, maintains data integrity, and produces reliable financial statements. It also covers the study and evaluation of internal control and the role of internal auditors in fraud prevention and detection. Audit reports on financial statements and the most frequent variations in audit are also covered.

**Course Objectives:**

1. Understand the nature, types, and utility of Auditing.
2. Be acquainted with the Audit function of an auditor.
3. Comprehend the significance of internal control assessment in the planning and conducting of an audit.

**Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Demonstrate an understanding an overview of auditing.

CO2: Appraise right, duties and liabilities of an auditor.

CO3: diagnose and manage substantial procedures and vouching of different transactions.

CO4: synthesize macro-scale understanding of Internal control.

**Course Pre-requisites:** Auditing and Corporate Governance

**Pedagogy:** Direct method, ICT, Collaborative learning, Flipped Classroom.

**LTP:** 2:1:0

**Course type:** SC

**Contact Hours:** 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction</b> -An overview of auditing- Origin and evolution –Definition- Salient features- Objects of Audit- Nature of Auditing- Scope of Auditing-Principles of Auditing- Type of Audit and Auditors- Objects of audit- Detection and prevention of fraud- Concept of " true and fair	10Hours	CO1	PO5	PSO2

	view"-Advantages of Audit-Limitations of audit- auditing vs Investigation - Distinction between accounting and auditing.				
Unit-2	<b>Audit function of an auditor:</b> Integrity, Objectivity and independence of an auditor, section 226, section 314 and code of ethics. Appointment, right, duties and liabilities of an auditor. Audit planning, factors affecting audit planning, audit programming and quality control for audit. Considerations of laws and regulations in an audit of financial statements and audit procedures.	10Hours	CO2	PO5	PSO2
Unit-3	<b>Vouching:</b> Meaning, substantial procedures and vouching of cash transactions and trading transactions. Audit of Financial statement: Audit of income statement and position statement in respect of the depreciation, valuation of inventory, share capital, reserve and surplus, current assets and liabilities, investment, fixed assets.	09Hours	CO3	PO5	PSO2
Unit-4	<b>Internal Audit:</b> Introduction- – Forms of Audit - Propriety Audit, Compliance Audit and Efficiency Audit – Nature, Scope and Techniques of Internal Audit; Functions and Responsibilities of Internal Auditors; Organizational Status of Internal Auditing Function, Internal Audit vis-à-vis Statutory Audit.	10Hours	CO4	PO5	PSO2

#### Reference Books:

1. BN Tandon et al., A Handbook of Practical Auditing, S. Chand Publishing, 2006 - Business & Economics
2. S. K. Basu, Auditing-Principles and Techniques, Pearson Education
3. Varsha Ainapure Mukund Ainapure, "Auditing and Assurance" PHI Pvt. Ltd., New Delhi
4. Aruna Jha, Student Guide to Auditing, Taxman Allied Service (P) Ltd.
5. Kamal Gupta & Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill.
6. K.C. Shekhar, Auditing, Vikas Publishing House (P) Ltd.
7. S. D. Sharma, Auditing Principles and Practice, Taxmann Allied Services (P) Ltd.

**Course Title: AUDITING STANDARDS & PRACTICES****Course Code: B21CCS454**

**Course Description:** This course familiarizes students with different concepts of Auditing and the process of issuing auditing standards. It also emphasizes on the review of internal control and the techniques that could be adopted.

**Course Objectives:**

1. To develop knowledge of Auditing standards
2. To know different techniques of internal control
3. To implement audit engagement and documentation.

**Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Demonstrate an understanding on auditing standard.

CO2: Understand internal control techniques.

CO3: Study review of purchasing operations

CO4: Synthesize Audit engagement and documentation.

**Course Pre-requisites: Auditing**

**Pedagogy:** Direct method, ICT, Collaborative learning, Flipped Classroom.

**LTP:** 2:1:0

**Course type:** SC

**Contact Hours:** 39

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Auditing Standard:-</b> Introduction-GAAS- Procedure of issuing auditing standards-International Auditing Standards-Harmonization of Indian Auditing standards with International Auditing Standards-Brief Overview of Auditing Standards in India-Standards on Quality Control (SQC)-Elements of System of Quality Control-Standards for Audits and Reviews of Historical Financial Information.	10 Hrs.	CO1	PO3	PSO1

Unit-2	<b>Internal Control:</b> Nature, Scope And Elements – Internal Control distinguished from Internal Check and Internal Audit – Techniques of Internal Control System, Flow Charts, Internal Control Questionnaires – Steps for Internal Control and Audit Evaluation – Audit Testing – Need For Sampling and Various Approaches to Statistical Sampling – Inter-Firm and Intra-Firm Comparisons – Ratio And Trend Analysis; Audit In Depth.	10 Hrs.	CO2	PO3	PSO1
Unit-3	<b>Review of Internal Control:</b> Review of Purchasing Operations – Review of Efficacy of Management Information System – Review of Selling and Distribution Policies and Programmes – Review of Manufacturing Operations – Review of Personnel Policies – Appraisal of Management Decisions.	10 Hrs.	CO3	PO3	PSO1
Unit-4	<b>Audit Engagement and Documentation:</b> – Audit Procedures: Audit Plan , Audit Programme, Vouching and Verification – Documentation: Audit Working Papers and Files – Sampling, Test Checking, Techniques of Test Checks.	9 Hrs.	CO4	PO3	PSO1

**Reference Books:**

1. M.C. Shukla, T.S. Grewal : Advanced Accounts Vol. II; S. Chand & Company Ltd., 7361, Ram Nagar, & S.C. Gupta New Delhi-110 055.
2. R.L. Gupta & : Company Accounts; Sultan Chand & Sons,23, Daryaganj, New DelhiM. Radhaswamy 110 002.
3. S.P. Jain & K. L. Narang : Advanced Accountancy-Vol.II; Kalyani Publishers, 23, Daryaganj, New Delhi - 110 002.
4. S. N. Maheshwari & : Advance Accounting Vol. II; Vikas Publishing House (Pvt.) Ltd., A-22, S.K. Maheshwari Sector 4, Noida – 201 301.
5. Ashok Sehgal & : Advanced Accounting Vol. 2; Taxmann’s,59/32, New Rohtak Road, Deepak Sehgal New Delhi-110 005.

<https://cag.gov.in/en/page-cag-s-auditing-standards-2017#chapter402>

<https://cag.gov.in/en/page-cag-s-auditing-standards-2017>

<https://cag.gov.in/en/examination/examination-books>

## VI. Specialization: Innovation & Entrepreneurship

<b>Course Title : BUSINESS INCUBATION</b>					
<b>Course Code: B21CCS461</b>					
<b>Course Description:</b>					
<p>The course focuses on understanding how business incubators work, who they are right for, how to quantitatively measure their Success and it will allow students to understand the current or future business needs. This course will give the students the tools to differentiate between financing options and incubator types, understand how to build a successful business plan, model and track incubator success, and provide financial literacy in the world of business incubation. After successfully completing this course, the learner should feel competent in how to start, manage, and assess business incubators.</p>					
<b>Course Objectives:</b> The objective of this course is to:					
<ol style="list-style-type: none"> <li>1. Explain fundamental incubators concepts, the elements of Business Incubators and process.</li> <li>2. To know the various incubators operations including mentoring process and incubators and accelerators.</li> <li>3. Analyze a Financial supports for incubation centre establishment, Virtual incubation and Technology support.</li> </ol>					
<ol style="list-style-type: none"> <li>1. Explain the top incubators and their support for startups .</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
CO1: Describe the importance of incubation and its ecosystem.					
CO2: Describe the key principles of business Incubation; and Conceptualize ideas to start their own incubators.					
CO3: Monitor the financial performance of the incubator towards financial sustainability for agribusiness and technology incubators.					
CO4: Understand the different types of Incubators and their facilities in India.					
<b>Course Pre-requisites:</b> Entrepreneurship, Startups, Business.					
<b>Pedagogy:</b> Direct Method, ICT, Problem solving, Case based					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SC					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Business Incubation Basics:</b> Introduction and History of business incubation. The different purposes that incubators	10Hours	CO1	PO2	PSO3

	are serving, Managing the Business Incubator, Incubates and Incubators. Implement and maintain an incubator structure, Private Public Partnership in incubation. Stages of Incubation Process. Case studies.				
Unit-2	<b>Business Incubator Operations:</b> Planning an Incubator-Business Incubation Marketing and Stakeholder Management-Financing a Business Incubator Monitoring, Evaluation and Benchmarking, Implementing a Mentoring Program. Incubators and accelerators support for startups. Case studies.	10Hours	CO2	PO2	PSO3
Unit-3	<b>Advanced Incubator Management-</b> Deals and Financing for Incubator Clients, different sources of financing for Incubates, Technology Commercialization, Virtual Business Incubation, pros and cons of virtual incubation compared with traditional incubation, Agribusiness Incubation, models for Agribusiness incubators and Innovation Ecosystem Development. Case studies.	09Hours	CO3	PO2	PSO3
Unit-4	<b>Incubation centers.</b> -Startup Incubators, The 10,000 Startups, Incubate (Warehouse) program, Digital Impact Square (DISQ), Indian Angel Network, Create accelerator in India - iCreate, Villgro, Seed fund, 500 startups, eCubation, Palo Alto Area Virtual Incubator, WorcLab and LACI etc..	10Hours	CO4	PO2	PSO3

**Reference Books:**

1. My Mission in Russia: Business Incubators, Tactics and Lessons by Thomas Fletcher Grooms (2018 Create Space Independent Publishing Platform )May 24, 2018)
2. Startup Incubators and Business Accelerators, The Easy Way to Create a Startup Incubation and Business Acceleration by Jobe David Leonard 2014. Create Space Independent Publishing Platform; Large Print edition (October 27, 2014)
3. Technology Business Incubators in India: Structure, Role and Performance: 2 (De Gruyter Studies in Knowledge Management and Entrepreneurial Ecosystems, 2) by M H Bala Subramanian (Author), H S Krishna (Author) 2014

4. THE LEAN STARTUP (PAPERBACK) by ERIC RIES Publisher : Penguin UK (6 October 2011)
5. Start-Up Creation The Smart Eco-efficient Built Environment by Fernando Pacheco-Torgal, Erik Rasmussen, 2nd Edition - May 21, 2020

<b>Course Title : UNDERSTANDING BUSINESS OPPORTUNITIES</b>
<b>Course Code: B21CCS462</b>
<p><b>Course Description:</b></p> <p>The course focuses on understanding how business incubators work, who they are right for, how to quantitatively measure their Success and it will allow students to understand the current or future business needs. This course will give the students the tools to differentiate between financing options and incubator types, understand how to build a successful business plan, model and track incubator success, and provide financial literacy in the world of business incubation. After successfully completing this course, the learner should feel competent in how to start, manage, and assess business incubators.</p>
<p><b>Course Objectives:</b> The objective of this course is to:</p> <ol style="list-style-type: none"> <li>1. Explore and experience the joy of creating unique solutions to market opportunities</li> <li>2. Create and exploit innovative business ideas and market opportunities</li> <li>3. Turn market opportunities into a business plan.</li> <li>4. Understanding Entrepreneurship opportunities through Government policies</li> <li>2.</li> </ol>
<p><b>Course Outcomes:</b> On successful completion of this course students shall be able to:</p> <ol style="list-style-type: none"> <li>1. Build a mindset focusing on developing novel and unique approaches to market opportunities</li> <li>2. Demonstrate and present successful work, collaboration and division of tasks in a multidisciplinary and multicultural team</li> <li>3. Demonstrate understanding and application of the tools necessary to create sustainable and viable businesses</li> <li>4. Understanding business models and adaption to new ideas.</li> </ol>
<p><b>Course Pre-requisites:</b> Entrepreneurship, Startups, Business.</p>
<p><b>Pedagogy: Direct Method, ICT, Problem-solving, Case- based</b></p>
<p><b>LTP: 2:1:0</b></p>
<p><b>Course type: SC</b></p>
<p><b>Contact Hours: 39</b></p>



<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Business Ideas and Opportunities-</b> Business idea- sources of business ideas- methods of generating business ideas- Pattern Recognition-Experience factor- Business Ideas and Creative thinking- Approaches to unleash creativity: Difference between idea and opportunity; Idea to Opportunity-Business Idea Presentations using idea canvas	10Hours	CO1	PO2	PSO3
Unit-2	<b>Identification of business opportunities-</b>  Objectives- sources – challenges and factors influencing opportunity identification of Business Opportunities in the Context of Karnataka – Industrial Policy; Skill Development for Entrepreneurs; Business Incubation Centers; Start-up Policy Framework and Incentives	10Hours	CO2	PO2	PSO3
Unit-3	<b>Introduction entrepreneurial process-</b> Screening criteria- Environmental Scanning, Need Assessment, Resource Assessment, Sources of Supply; Challenges of New Venture Strategies, Pitfalls in Selecting New Ventures, Critical factors for New Venture Development, Sources of Finance and Problems. Opportunity Identification Presentations- SIP	09Hours	CO3	PO2	PSO3
Unit-4	<b>Understanding competitive landscape-</b> Business Model Canvas- RAMP Model - Mullin's 7 Domain Model- Skill Assessment and Development Exercises. Case Study of Successful Entrepreneurs; Interaction of Entrepreneur for Firsthand Account of Entrepreneurial Skills.	10Hours	CO4	PO2	PSO3

**Reference Books:**

1. Stephen Spinnelli Jr and Robert J. Adams Jr New Venture Creation- Entrepreneurship in 21<sup>st</sup> Century, , Mc Graw Hill International 2016
2. Kathleen R. Allen New Venture Creation , Cengage India, 2012
3. Alexander Osterwalder and Yves Pigneur, Business Model Generation, Wiley India P Ltd, New Delhi.



**Course Title: ENTREPRENEURSHIP IN INDIA****Course Code: B21CCS463****Course Description:**

This course is designed to facilitate learners to gain sound knowledge on the key concepts connected with the domain of Entrepreneurship. It emphasizes on understanding the entrepreneurship ecosystem. The course also focusses on the very need of Entrepreneurship in the light of changing trends in the economy.

**Course Objective**

1. To develop sound understanding on the key concepts of Entrepreneurship.
2. To facilitate students in identifying the ecosystem of Entrepreneurship.
3. To elucidate development of entrepreneurship in India
4. To enable students acknowledge the current trends in Entrepreneurship in India

**Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Comprehend the key concepts of Entrepreneurship

CO2: Identify the ecosystem of Entrepreneurship

CO3: Elucidate development of entrepreneurship in India

CO4: Acknowledge the current trends in Entrepreneurship in India

**Course Pre-requisites:** Entrepreneurship Development

**Pedagogy:** ICT, Interactive Learning / Flipped Classroom

**LTP:** 2:1:0

**Course type:** SC

**Contact Hours:**39

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Entrepreneurship in India - Introduction</b> – Concept of ‘being entrepreneurial’, Entrepreneurship – Whether Entrepreneurs are born or made? Why Entrepreneurship? Charms of being an entrepreneur – Myths of Entrepreneurship - The process of Entrepreneurship - The role of Entrepreneurship in the development of Indian economy. Successful Enterprises and Entrepreneurs in India.	10 Hrs.	CO1	PO7	POS1

Unit-2	<b>Journey of Entrepreneurship</b> – The challenges in starting up a new venture – Business Plan – Writing a workable business Plan – Considerations (Contents); Feasibility Analysis – Working on ‘Plan B’ – Identifying the sources of funds - Elevator pitch – Start-up issues and solutions – Managing and controlling the business and sustenance.	10 Hrs.	CO2	PO1 & PO2	POS1
Unit-3	<b>Entrepreneurial Eco-system</b> – Entrepreneurial policy framework, Funding & Finance – Mentors, Advisors & Support System – Incubation Centers at educational institutes – Professional & Technical training – Suppliers – Govt. policies.	10 Hrs.	CO3	PO4	POS1
Unit-4	<b>Recent trends in Entrepreneurship</b> – Disruptive business approaches - Start-ups – Green business – Social Entrepreneurship – Business from home – M Commerce – Social Commerce – Changing thought process in young minds (from job seeker to job provider).	9 Hrs.	CO4	PO4	POS1

### References

1. Dr. Aswathappa: Essentials of Business Environment, HPH.
2. Francis Cherrunilam : Business Environment, HPH.
3. Muniraju S.K. Podder – Business Organisation & Environment, VBH
4. VivekMittal, – Business Environment, Excel Books, New Delhi.
5. Raj Agarwal – Business Environment, Excel Books, New Delhi.
6. K. Venkataramana, Business Environment, SHB Publishers.
7. Dr. Alice Mani: Business Organization & Environment, SBH.

**Course Title : LEGAL ASPECTS OF ENTREPRENEURSHIP****Course Code: B21CCS464****Course Description:**

This 2 credit course provides important legal information required by an entrepreneur to start an run business successfully. It familiarizes the students about various legal issues regarding formation of a business with a special reference to MSME legislations. It provides information on business ownership forms and legal issues to be followed in small business operations. The course covers information on legal issues related to tax liabilities of businesses and IPR issues.

**Course Objectives:** The objective of this course is to:

1. To provide important legal information required by an entrepreneur to start and run business successfully.
2. To familiarize students with various legal issues connected with formation of a business with a special reference to MSME legislations.
3. To enable students to understand business operations keeping in view legal and tax laws..

**Course Outcomes:** On successful completion of this course students shall be able to:

CO1: Understand the application of various legal issues pertaining to form of business organizations

CO2: Conduct a simple marketing feasibility study.

CO3: Identify the legal framework that an entrepreneur needs to address at various stages of business.

CO4: Appreciate and apply the Intellectual Property Rights.

**Course Pre-requisites:** Business law, General Management.**Pedagogy:** Direct Method, ICT, Problem solving, Case based**LTP:** 2:1:0**Course type:** SC**Contact Hours:** 39

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Business types and Legal Compliances</b> - Sole Proprietorships, Partnerships, Companies Act, (2013) Corporations, Limited Partnerships and Limited Liability Partnerships, Companies and Limited Liability Companies; Franchises- Concept- benefits, requirements, and the key components of the Franchise policies- Franchises in India.	10 Hrs.	CO1	PO7	PSO1

Unit-2	<b>Legal issues in Business Operations-</b> Law of Contract; Sale of Goods Act, warranties, guarantees, rights of buyers & sellers, unpaid seller; MSME Act 2016 , Companies Act- provisions, prospectus, memorandum of understanding.	10 Hrs.	CO2	PO1 & PO2	PSO1
Unit-3	<b>Laws related to Taxes and Duties-</b> Income Tax Act, Import and Export Legislations (EXIM policy of India); GST.	10 Hrs.	CO3	PO4	PSO1
Unit-4	<b>Understanding Intellectual Property Rights-</b> Intellectual Property Rights- Patents, Copyrights, Trademarks and Trade Secrets.	9 Hrs.	CO4	PO4	PSO1

**Reference Books:**

1. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalayan Publishing House, New Delhi, 2016
2. Poornima M Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearsons, 2nd Edition. <http://www.gbv.de/dms/zbw/85816762X.pdf>
3. Bruce R. Barringer, R.Duane Ireland, Entrepreneurship – Successfully Launching New Ventures, Pearson, 2010.
4. Akhileshwar Pathak, Legal Aspect of Business, McGraw Hill Publication, 5th Edition, 2013.
5. Avtar Singh, Principles of Mercantile Law, Eastern Book Company , New Delhi , 2000 .
6. Kapoor, N.D., Elements of Mercantile law, Sultan Chand and Sons, 38th Edition, 2020.
7. V.S.Dubey, Students Guide to Corporate Laws, Taxman Publication.

<b>Course Title : CONSUMER BEHAVIOUR</b>					
<b>Course Code: B21CCS471</b>					
<b>Course Description:</b>					
<p>This course focusses on consumer behaviour from a marketing perspective. Students will become familiar with consumer behavior models of decision-making, taking a closer look at how consumers process information, develop preferences and make choices. Also, different marketing tactics used by business/organizations to influence consumers would be looked at.</p>					
<b>Course Objectives:</b> The objective of this course is to:					
<ol style="list-style-type: none"> <li>1. To understand the principal factors that influence consumers as individuals and decision makers with an application to the buying decision process.</li> <li>2. The course content will also address the importance of subculture and global consumer culture as marketing opportunities.</li> <li>3. To make students understand the theoretical perspectives associated with consumer decision making, including recognizing cognitive biases and heuristics.</li> <li>4. To help students in assessing advanced literature in the field of consumer research</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
CO1: To identify the dynamics of human behaviour and the basic factors that influence the consumers decision process.					
CO2: To demonstrate how concepts may be applied to marketing strategy					
CO3: To explore and compare the core theories of consumer behaviour in both consumer and organisational markets					
CO4: To apply and demonstrate theories to real world marketing situations by profiling and identifying marketing segments.					
<b>Course Pre-requisites:</b> Marketing Management and Organizational Behaviour					
<b>Pedagogy:</b> Direct Method, ICT, Case based					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> Soft Core					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to the Study of Consumer Behaviour:</b> Defining Consumer Behaviour. Scope and Application of	10 Hrs.	CO1	PO7	PSO1

	Consumer Behaviour, Why Study Consumer Behaviour. Evolution of Consumer Behaviour as a Field Of Study and its relationship with Marketing: Behavioural Dimension. The Interdisciplinary Nature of Consumer Behaviour. Market Research and Consumer Behaviour. Relevance of Market Research with Consumer Behaviour. Approaches to Consumer Behaviour Research. Quantitative Research. Qualitative Research.				
Unit-2	<b>The Consumer Decision Making Process.</b> Buying Motives. Buying Roles. Consumer Decision Making Process. Levels of Consumer Decision Making. Perspectives to Consumer Decision Making. Consumer Decision Making Process. Howard Sheth Model of buying behaviour.	10 Hrs.	CO2	PO1 & PO2	PSO1
Unit-3	<b>Psychological Influences on Consumer Decision Making.</b> Consumer's Needs & Motivation, Emotions and Mood, Consumer Involvement. Consumer Learning. Personality, Self-concept and Self-image. Consumer Perception, Risk and Imagery. Consumer Attitude: Belief, Affect, Attitude and Intention, Attitude Formation and Attitude Change. Consumer Communication. Sociological Influences on Consumer Decision Making. Consumer groups. Consumer reference groups. Family and Life cycle. Social class and mobility, lifestyle analysis. Culture; Sub-Culture. Cross Culture. Interpersonal Communication and influence. Opinion Leadership. Diffusion of innovation. Diffusion Process. Adoption Process. Consumer Innovators. Multiplicative innovation adoption (MIA) model.	10 Hrs.	CO3	PO4	PSO1
Unit-4	<b>Organizational Buying.</b> Differences between Industrial Markets and Consumer Markets. Differences between Organizational and Consumer Buying. Buying Decisions in Organizational Buying Process; Types of Decision Making.	9 Hrs.	CO4	PO4	PSO1



	<p>Organization Buyer's Decision-Making Process. Factors influencing Organizational Buying Behaviour. Decision Makers in Organizational Buying. Webster and Wind model of Organizational buying behavior. The Sheth model of Industrial buying.</p>				
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**Reference Books:**

1. Schiffman, L G and Kanuk, L L Consumer Behaviour New Delhi, Prentice Hall of India, 1994
2. Assael, H. Consumer Behaviour and marketing Action, Ohio, South Western, 1995
3. Engle, J F etc. Consumer Behaviour, Chicago, Dryden Press, 1993
4. Hawkins, D I etc. Consumer Behaviour Implications for Marketing Strategy. Texas, Business, 1995
5. Mowen, John C. Consumer Behaviour , New York, MacMillan, 1993
6. Howard, John A etc. Consumer Behaviour in marketing Englewood Cliffs, New J ersey, Prentice Hall Inc.1989

<b>Course Title : DIGITAL MARKETING</b>					
<b>Course Code: B21CCS472</b>					
<b>Course Description:</b>					
<p>The aim of the Digital Marketing Course is to provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success. Course also through light on various digital marketing tools which are aggressively used by modern day business organizations. The application of the gained knowledge, skills and competences will help future managers in forming digital marketing plan in order to manage a digital marketing performance efficiently.</p>					
<b>Course Objectives:</b> The objective of this course is to:					
<ol style="list-style-type: none"> <li>1. To provide knowledge and skills on Digital marketing and its importance in marketing and business ventures.</li> <li>2. To familiarize the students with an understanding on how to create a strategically-focused Digital marketing plan.</li> <li>3. To Use Digital media platforms effectively and track progress in achieving digital media goals with a variety of powerful measurement tools, services, and metrics.</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
CO1: Explain the importance, scope and goals of Digital marketing and its limitations					
CO2: Design and plan digital media programs that directly support business and marketing goals.					
CO3: Explain the social media zones and develop social media marketing tactics that integrate with other online and offline marketing channels and programs.					
CO4: Measure the effectiveness of online reputation activities and use learnt tools to manage digital reputation.					
<b>Course Pre-requisites: Basic understanding of Digital media</b>					
<b>Pedagogy: Direct Method, ICT, Case based</b>					
<b>LTP: 2:1:0</b>					
<b>Course type: SC</b>					
<b>Contact Hours: 39</b>					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>

Unit-1	Introduction To Digital Marketing, Pros And Cons Of Digital Marketing, Difference Between Traditional Marketing Communication And Internet Based Marketing Communication, The Internet Marketing Mix, Types Of Web Presence, E-Commerce Business Models, Pure Play, Hybrid And Multi-Channel Options.	10 Hrs.	CO1	PO7	PSO1
Unit-2	Digital Marketing Communications : Search Engine Marketing (SEM): Definition Of SEM, Definition Of Search Engine Optimization (SEO); Advantages And Disadvantages Of SEO, Paid Search Engine Marketing, Pay Per Click Advertising (PPC); Landing Pages; Long Tail Concept; Geo-Targeting.	10 Hrs.	CO2	PO1 & PO2	PSO1
Unit-3	Social Media – Social Media And Integrated Marketing Communications, Evaluation Of Social Media, Social Media Tools – Blogs, Microblogs, Social Networks, Media Sharing Sites, Social New Sites, Review Sites, Virtual Worlds And Online Gaming, Social Media And Mobile Marketing.	10 Hrs.	CO3	PO4	PSO1
Unit-4	Introduction To Online Reputation Management, Importance Of Managing Online Reputation For A Business, Strategies And Tools Of Online Reputation Management, Handling Negative Comments. Localization Of Content And Advertising. Consumer Engagement – Meaning And Methods	9 Hrs.	CO4	PO4	PSO1

**Reference Books:**

1. Digital Marketing by Seema Gupta (IIM-B)
2. Digital Marketing: Strategy, Implementation & Practice by Dave Chaffey & Fiona Ellis Chadwick
3. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation- Damian Ryan and Calvin Jones

**Course Title: STRATEGIC HUMAN RESOURCE MANAGEMENT****Course Code: B21CCS473****Course Description:**

This course presents a thorough and systematic coverage of issues related to strategic human resource management; this course is basically for the students who are specializing in the field of Human resource management. This course will help the students to think strategically and integrate the activities of HR with the organization's goals.

**Course Objectives:** The objective of this course is to:

1. Distinguish the strategic approach to human resources from the traditional functional approach.
2. Understand the relationship of HR strategy with overall corporate strategy.
3. Understand the strategic role of specific HR systems.
4. Appreciate SHRM in the context of changing forms of organisation.

**Course Outcomes:** On successful completion of this course students shall be able to:

CO1: To understand the strategic human resource management and how it's different from traditional HR

CO2: To understand the strategic approach to manpower acquisition, strategic recruitment

CO3: To Understand rewards management and performance management, as well as their relation to each other and to other HR areas

CO4: To Identify the linkages between HRM functions and operations and organizational strategies, structures, and culture.

**Course Pre-requisites:** Financial accounting, Cost and Management Accounting**Pedagogy: Direct Method, ICT, Case based****LTP: 2:1:0****Course type: SC****Contact Hours: 39**

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to Strategic HRM:</b> Traditional Vs. strategic HR, Typology of HR activities, 'Best fit' approach Vs 'Best practice' approach, The Evolving/ Strategic Role of Human Resource Management: Strategic HR versus Traditional HR, Barriers to Strategic HR, Strategic approach to management structure, job design.	10 Hrs.	CO1	PO5	PSO1

Unit-2	<b>Strategic Management:</b> Models of strategy, the process of Strategic management, A Strategic approach to manpower acquisition – recruitment and selection, Strategic development of human resources, Analysis of environment, Organizational Self- Assessment, Establishing Goals and objectives, importance of strategic planning for business success, Setting strategy- Corporate Strategies, Business unit Strategies, An introduction to market driven strategy, Resource driven strategy	10 Hrs.	CO2	PO5	PSO1
Unit-3	<b>Compensation &amp; Reward Strategies:</b> Skill Based Pay, Broad banding, Variable Pay, Incentives and Benefits, Profit Sharing, ESOP, Executive Compensation, Training & Development Strategies: Cross-cultural Training, Multi-Skilling, Succession Planning, Learning Organizations and Organizational Learning	10 Hrs.	CO3	PO5	PSO1
Unit-4	<b>Human Aspects of Strategies Implementation,</b> Human Side of Mergers & acquisition, Leadership, Managing Conflict, Stress Management, Work-life Balance, Reengineering HR, Human Resource Development: Accounting and Audit, Scorecard and Report. <b>Retirement &amp; Retrenchment Strategies:</b> Redundancy, Downsizing, HR Outsourcing, Employee Leasing, Separation Benefits e.g., VRS/CRS	9 Hrs.	CO4	PO5	PSO1

**Reference Books:**

1. Strategic Human Resource management, Das Pulak, Cengage Learning
2. Strategic Human resource management, Charles R. Greer, Pearson
3. Strategic Human Resource Management by Tanuja Agarwala, Oxford University Press
4. Personnel Management - Text & Cases, By C. B. Mamoria & V. S. P. Rao, Himalaya
5. Strategic Human Resource Management by Rajib Lochan Dhar, Excel Books.

**Course Title : EMPLOYEE WELFARE AND SOCIAL SECURITY****Course Code: B21CCS474****Course Description:**

The objective of this course is to enable students to acquire knowledge on Labour Welfare, administration & Social Security. To expose students to acquire skills to understand incentives and fringe benefits provided to laborers.

**Course Objectives:** The objective of this course is to:

4. Explain fundamental social and labour welfare so
5. Analyze the social security measures for industrial employees
6. Analyze an impact of ILO
5. Understand the labour legislation in India

**Course Outcomes:** On successful completion of this course students shall be able to:

CO1: Demonstrate the theoretical knowledge relating to social and labour welfare

CO2: Understanding the concept of social security in India

CO3: Learning the Impact of ILO on labour welfare in India

CO4: Comprehend labour laws in India

**Course Pre-requisites: Understanding the basic concept of social and labour welfare****Pedagogy: Direct Method, ICT, Problem solving, Case based****LTP: 2:1:0****Course type: SC****Contact Hours: 39**

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>SOCIAL &amp; LABOUR WELFARE</b> : Concept, Scope and objectives Philosophy and Principles of Labour Welfare; Evolution of Labour Welfare in India, Indian constitution and Labour Welfare Labour Welfare Policy and Five-Year Plans, National Commission on Labour recommendations on Labour Welfare.	10 Hrs.	CO1	PO5	PSO1
Unit-2	<b>SOCIAL SECURITY</b> ; Concept and scope of social security, social assistance and social insurance, development of social security in India, social security	10 Hrs.	CO2	PO5	PSO1

	measures for industrial employees, Benefits under Different Social Security Legislations-their financing. and administration				
Unit-3	<b>INDIAN LABOUR ORGANIZATION:</b> Impact of ILO on labour welfare in India, Agencies of labour welfare and their roles, labour welfare programmes, statutory and non-statutory, extra mural and intra-mural. The role and functions of welfare officer.	10 Hrs.	CO3	PO5	PSO1
Unit-4	<b>LABOUR LEGISTIONS:</b> Payment of wages Act 1936, the minimum wages Act 1948, the payment of bonus Act 1965, the equal remuneration act 1976, Employees provident fund Act, Maternity benefit Act, Family Pension Scheme. Provision of Gratuity Act 1972.	9 Hrs.	CO4	PO5	PSO1

**Reference Books:**

1. Jayant S. Railkar- Labour welfare & Practice – Vipul Prakashan.
2. A.M. Sarma – Aspects of Labour welfare & Social Security – Himalaya Publications.
3. Punekar & Deodhar – Labour welfare Tata MC Graw Hill Publishing.
4. Sharma.A.M- Aspects of Labour welfare and social security Himalaya publishing house, Mumbai.

**FIFTH SEMESTER**

<b>Course Title: MANAGEMENT ACCOUNTING</b>					
<b>Course Code: B21CC0501</b>					
<b>Course Description:</b> The course gives an introduction and brings out the difference between management accounting, financial accounting and cost accounting. It explains the procedure for the preparation of Fund flow and Cash flow statement, gives information about budgets and preparation of cash and flexible budgets and explains the importance of Variances through Standard Costing.					
<b>Course Objectives:</b>					
1. Fund flow portrays the relationship between the financing, investments, liquidity and dividend decision of the firm during the given point of time.					
2. The preparation/analysis of cash flow statement help management in taking a decision and making a plan by providing current information on cash inflow and outflow of any accounting period. Ratio analysis helps in knowing the solvency position of a firm, bankruptcy position of a firm, and chances of corporate sickness.					
<b>Course Outcomes:</b>					
CO1: Evaluate and understand the relationship between financial accounting, management and cost accounting and a comparison of various financial statements.					
CO2: Analyse the preparation of cash flow and fund flow statements which helps out firm in taking decision and making future plans for the company.					
CO3: Estimate the Costs and calculate the Variances.					
CO4: Apply and interpret budgets and budgetary control.					
<b>Course Pre-requisites:</b> Financial Accounting					
<b>Pedagogy:</b> Direct Method and ICT					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Introduction to Management Accounting</b>	12 Hrs	CO1	PO1	PSO1



	<p>Meaning, Definition, Objectives, Nature and Scope, Role of Management accountant in Decision making, Tools and Techniques of Management Accounting, Management Accounting v/s Financial Accounting and Cost Accounting.</p> <p><b>Financial statement analysis:</b> Meaning, objectives, Methods of Financial Analysis,- Comparative Statement Analysis, Common size Statement and Trend Analysis (Problems).</p>				
<b>UNIT-2</b>	<p><b>Fund flow Statement and Cash flow Statement</b></p> <p><b>Fund flow Statement:</b> Meaning, Uses and Limitations of Fund Flow statement, Procedure of Fund flow statement, Statement of Changes in Working capital. (Simple Problems)</p> <p><b>Cash flow Statement:</b> Meaning, Definition, Uses, Limitations of Cash flow statement, Differences between Cash flow statement and Fund flow statement, Procedure of Cash flow statement, Preparation of Cash flow statement as per Ind AS-7. (Indirect Method)</p>	14 Hrs	CO2	PO1	PSO1
<b>UNIT-3</b>	<p><b>Standard Costing</b></p> <p>Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour overheads and sales variances. Disposition of Variances, Control Ratios</p>	12 Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<p><b>Budgetary Control</b></p>	14 Hrs	CO4	PO1	PSO1

	<p>Introduction – Meaning &amp; Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Meaning, Types of Functional Budgets - Flexible Budgets, Cash Budgets, sales budget and production budget. Problems on Flexible budgets and Cash budgets.</p>				
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**REFERENCE BOOKS**

1. Lal, Jawahar., and Srivastava, Seema, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
2. Arora, M.N. Management Accounting, Himalaya Publish House.
3. Jhamb, H.V Management Accounting, Ane Books Pvt. Ltd. New Delhi
4. Nigam, B.M. Lall., and Jain, I.C. Cost Accounting-Principles andPractice Hall of India, New Delhi.

<b>Course Title: BUSINESS RESEARCH METHODS</b>					
<b>Course Code: B21CC0502</b>					
<b>Course Description:</b> This course is designed to provide students with the necessary skills and knowledge to determine the information necessary to address an identified research problem and using this understanding, develop and use an actionable research proposal. It also provides them with experience in designing questionnaire and report writing in order to effectively carry out statistical analysis.					
<b>Course Objectives:</b>					
1. To help students acquire the knowledge of Research Process and various techniques and research design.					
2. To help students to learn the tools used in the research application.					
3. To know different techniques for analyzing Hypothesis and identify how to Write a research report and prepare a project report.					
<b>Course Outcomes:</b>					
CO1: Determine the concept of Research process and Research Methodology					
CO2: Analyze various measuring techniques and sampling methods					
CO3: Understand the hypothesis testing techniques like ANOVA, Chi-square, Linear Regression					
CO4: Understands the concept of how research report preparation has to be prepared.					
<b>Course Pre-requisites:</b> Basic Concepts of Research.					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Introduction</b> Meaning of research: Scope of Research in Business: Purpose of Research – Exploration, Description, Explanation: Unit of Analysis – Individual, Organization, Groups and Data Series: Conception, Construct, Attributes Variables.	14Hrs	CO1	PO7	PSO3

	<p><b>Research Process</b></p> <p>An Overview: Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Methods, Existing Data Based Research, Longitudinal Studies, Panel Studies.</p>				
<b>UNIT-2</b>	<p><b>Measurement</b></p> <p>Definition: Designing and writing items; Uni-dimensional and Multi-dimensional scales; measurement Scales- Nominal, interval, Ratio; Rating and Ranking Scale. Thurston, Likert and Semantic Differential scaling, Paired Comparison; Sampling Steps.Types Sample Size Decision; Secondary data sources.</p>	12Hrs	CO2	PO7	PSO3
<b>UNIT-3</b>	<p><b>Hypothesis Testing</b></p> <p>Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests, assumptions of Classical Normal Linear Regression.(Problems)</p>	14Hrs	CO3	PO7	PSO3
<b>UNIT-4</b>	<p><b>Report Preparation</b></p> <p>Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification</p>	12Hrs	CO4	PO7	PSO3

#### REFERENCE BOOKS

1. Babbie, Earl R. The Practice of Social Research, Wadsworth publication
2. Chawla, Deepak and Sondhi, Neena Research Methodology: Concept and Cases.

<b>Course Title: INCOME TAX &amp; PRACTICE -II</b>					
<b>Course Code: B21CC0503</b>					
<b>Course Description:</b> The course gives information about all the heads of Incomes also the deductions available for an Individual from total income. It includes computation of Gross Total Income and Net Income along with Tax Liability of an Individual.					
<b>Course Objectives:</b>					
1. Focuses on giving an professionals overview of various taxation laws related to Direct Taxes, and Regulatory aspects					
2.To understand the concept of salaries and computation of income from Capital Gains and provision for exemptions u/s 54					
3.To understand the concept of Income from other sources and computation of tax Liability					
<b>Course Outcomes:</b>					
CO1: Compute the taxable income from the heads- business & profession of profits					
CO2: Calculate the capital gain under the provisions of 54 & income from other sources					
CO3: Analyze the concepts of deductions u/s 80C to 80U					
CO4: Enumerate the concept of set-off and carry forward of loss					
<b>Course Pre-requisites:</b> Basic Concepts of Taxation					
<b>Pedagogy:</b> Direct Method					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT-1</b>	<b>Profits and Gains from Business Or Profession</b> Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed –Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on	12 Hrs	CO1	PO1	PSO1

	Profession relating to Chartered Accountant, Advocate and Medical Practitioner.				
<b>UNIT-2</b>	<p><b>Capital Gains</b></p> <p>Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.</p> <p><b>Income from Other Sources</b></p> <p>Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.</p>	14 Hrs	CO2	PO1	PSO1
<b>UNIT-3</b>	<p><b>Deductions from Gross Total Income</b></p> <p>Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. Problems on computation of GTI along with deductions. E-filing of returns concept.</p>	12 Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<p><b>Set-Off &amp; Carry Forward of Losses and Assessment of Individuals</b></p> <p>Meaning –Provision for Set-off &amp; Carry forward of losses (Theory only). Computation of Total Income and Tax Liability of an Individual Assesse (Problems– in case of income from salary &amp; house property- computed income may be given).</p>	14 Hrs	CO4	PO1	PSO1

#### REFERENCE BOOKS

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.

4. Gaur & Narang: Income Tax, Kalyani

<b>Course Title: GOODS AND SERVICES TAX</b>					
<b>Course Code: B21CC0504</b>					
<b>Course Description:</b>					
<p>GST is one of the most crucial indirect tax reforms in India. This course is designed to equip the student with the new concepts of GST that has subsumed various indirect taxes prevailing earlier. The purpose is to gain knowledge of the principles of GST including customs law, VAT, its relevant laws and rules.</p> <p>This course provides an in depth study on the various provisions of GST law and their impact on Business Environment.</p>					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To understand the basic concepts and framework of the GST in India and impart in depth knowledge about Overview of GST Act 2017.</li> <li>2. To provide the students, an ability to understand the basic principles underlying the Indirect Taxation Statutes with reference to Customs Act 1962, to equip students with the various provisions.</li> <li>3. To provide an insight into practical aspects and apply the provisions of GST Laws to various situations.</li> </ol>					
<b>Course Outcomes:</b>					
CO1: Determine the concepts of Indian GST law and GST Council.					
CO2: Analyze the mechanism of collection of Tax & concept of taxable person and rate and value of tax					
CO3: Understands the computation of Input tax credit, reclaim of ITC, filing forms					
CO4: Impart the basic principles of Customs Act 1962					
<b>Course Pre-requisites:</b> Basic Concepts of Indirect Tax					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT -I</b>	<b>Fundamentals of GST</b>	14Hrs	CO1	PO1	PSO1



	<p>Introduction, Overview of GST- Key concepts of GST Act-Features of GST- Need for GST in India- Pros &amp; Cons of GST implementation in India-Objectives- taxes subsumed in GST- Dual GST Model- Structure of GST (SGST,CGST,IGST, UTGST)Overview of GST Act 2017- Salient features of CGST Act, SGST Act (Karnataka State), IGST Act.</p> <p>Important Definitions under GST Act- Actionable claim, Address of Delivery, Aggregate Turnover, Agriculturalist, Associated enterprises, Business, GST Council, Credit note and Debit note, Deemed Exports, Draw-back, Electronic Credit Ledger, Exempt supplies, Input, Input service, ISD, Input tax, Input Tax Credit, Job work, Intra-state supply of goods, Reverse charge, Invoice, Composition scheme, Person, Turnover in state.</p>				
<b>UNIT-2</b>	<p><b>Levy and Collection of Tax</b></p> <p>Introduction-Supply: meaning and Scope of Supply, types of supply, treatment of mixed &amp; composite, Location of Supplier of Service- Location of recipient of service Supply, Liability of tax payable person, Rate and value of tax, transactions without considerations, List of transactions for supply of goods &amp; services and list of transactions for non supply of goods &amp; services-Reverse charge Mechanism.</p> <p>Introduction- time of supply-forward charge, Reverse charge, residuary, special charges Time of supply of service- forward charge, reverse charge, Vouchers, Residuary, Special charges.</p> <p>Problems on determination of time of supply.</p>	14Hrs	CO2	PO1	PSO1

<b>UNIT-3</b>	<p><b>Assessment and Returns</b></p> <p><b>Input Tax Credit:</b> Meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD).</p> <p><b>Assessment &amp; Returns:</b> Overview of Assessment, returns- Types- Furnishing details of outward supplies and Inward supplies, Claim on ITC, Matching reversal and reclaim of ITC, Steps for Filing forms, Levy of late fee. Problems on Assessment of tax and tax liability.</p>	12Hrs	CO3	PO1	PSO1
<b>UNIT-4</b>	<p><b>Customs Act 1962</b></p> <p>Introduction &amp; Definitions-Types of Duties-Notified Goods, Specified Goods-Import &amp; Export procedure under Customs-Exemptions from Custom duty-Special Provisions relating to Baggage-Computation of Assessable Value and Custom Duty Payable.</p>	12Hrs	CO4	PO1	PSO1

#### REFERENCE BOOKS

1. GST ready- Reckoner: V S Datey.10th Edition
2. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
3. Deloitte: GST Era Beckons, Wolters Kluwer 2015
4. Goods and Services Tax, Wolters Kluwer. Madhukar N Hiregange:
5. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
6. Indirect Tax Laws, Taxman Allied Services. B.K. Ghargava
7. Goods & Services tax- Singhania K vinod-Taxmann publications, New Delhi

<b>Course Title: SERVICES MANAGEMENT</b>					
<b>Course Code: B21CC0505</b>					
<b>Course Description:</b> This course explores the dimensions of successful service firms. It prepares students for enlightened management and suggests creative entrepreneurial opportunities in service sector.					
<b>Course Objectives:</b>					
1. Investigating the appropriate management approaches under different business environments upon understanding the general characteristics of service.					
2. Study service management theories such as service profit chain.					
3. Analyze service management from multiple perspectives including strategy, marketing, operation, and organizational behavior.					
<b>Course Outcomes:</b>					
CO1: Determine the concept of service management and the contemporary issues					
CO2: Analyze the service operations and its processes					
CO3: Impart concepts of the service marketing in the industry					
CO4: Enumerate the concepts of service delivery & its process					
<b>Course Pre-requisites:</b> Principles of Business Management					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT -I</b>	<b>Introduction:</b> Evolution of service sector, definition, concept, Nature and Characteristics of services, Role, Importance and Types of services, 7Ps of services, Ethics in services  <b>Contemporary Issues in Service management</b> Global services and internationalization of services, Use of technology in Services, Information Technology Enables Services,	14 Hrs	CO1	PO5	PSO2

	Managing Service Profit Chain, Service Outsourcing, Affiliate Marketing and Social Media, Emerging Services In India.				
<b>UNIT-2</b>	<b>Service Operations and Processes</b> Job Design, Safety and Physical Environment, Automation in services, Operation standard and work measurement, Service Blueprinting, Service Process, Service Process Matrix, Service Guarantee, Managing waiting line	14 Hrs	CO2	PO5	PSO2
<b>UNIT-3</b>	<b>Service Marketing</b> Service encounter, Segmentation, Targeting and Positioning for services, Forecasting service demand, Service Product, New service Development, Service Life Cycle, Branding Positioning and pricing of services, Service Promotion.	12 Hrs	CO3	PO5	PSO2
<b>UNIT-4</b>	<b>Service Delivery</b> Dynamics of service delivery system, Scheduling for services personnel and vehicles, Service Channel Process. Service Quality and Dimensions, Service Quality Models, Response Time, Services through Intermediaries- Managing Service scope and Physical Evidence, Managing Services failure and Recovery.	12Hrs	CO4	PO5	PSO2

#### REFERENCE BOOKS

1. Jauhari, Vinni & Dutta, Kirti, Services-Marketing, Operations & Management, Oxford University Press, New Delhi.
2. Kadampully, Service Management, Pearson-india, New Delhi.
3. Zeithal, Vlarie A & Bitner, Mary Jo, Service Marketing, McGraw Hill International edition.
4. Glynn & Bames (eds), Understanding Service Management, PHI, New Delhi.

**Specialisation:****I. Specialization : Accounting & Taxation**

<b>Course Title : ACCOUNTING THEORY AND STANDARDS</b>					
<b>Course Code: B21CCS511</b>					
<b>Course Objective:</b> To gain expert knowledge of the professional standards, principles and procedures of accounting, and their application to different practical situations.					
<b>Course Objectives:</b> The objective of this course is to: <ol style="list-style-type: none"> <li>1. To gain knowledge about accounting concepts, Conventions and the accounting standards.</li> <li>2. Examine the role of the Conceptual Framework in the standard-setting process.</li> <li>3. Use principles of Accounting Standards to analyze, measure, and interpret accounting events.</li> </ol> <p>To comprehend equity settled transactions and Government accounting in India</p>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: <p>CO1: Gains knowledge of the professional standards, principles and procedures of accounting.</p> <p>CO2: Understands an overview of AS-1 to AS-6 and learns how it can be applied.</p> <p>CO3: Gain knowledge of AS-7 to AS-29 and explore their application to different practical situations and apply in real world situations.</p> <p>CO4: Comprehend Government accounting in India and apply in real life situations.</p>					
<b>Course Pre-requisites:</b> Financial accounting, Corporate accounting and management accounting					
<b>Pedagogy: Direct Method, ICT, Problem solving, Case based</b>					
<b>LTP: 2:1:0</b>					
<b>Course type: SC</b>					
<b>Contact Hours: 39</b>					
UNITS	SYLLABUS	CH	CO	PO	PSO
<b>UNIT -I</b>	<b>Accounting Theory &amp; Accounting:</b> Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors	10 Hrs	CO1	PO1	PSO2

	Influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles, Indian Accounting Standards. Accounting Equations, Accounting Standard Setting: Benefits; Standard Setting in India, Comparison of Standard Setting in India, USA and U.K. (Theory only)				
<b>UNIT-2</b>	<b>Accounting Standards:</b> An overview, Working knowledge of: AS 1: Disclosure of Accounting Policies; AS 2: Valuation of Inventories; AS 3 Cash Flow Statements; AS 4: Contingencies and Events occurring after the Balance Sheet Date; AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies; AS 6: Depreciation Accounting. (Theory and Problem)	10 Hrs	CO2	PO1	PSO2
<b>UNIT-3</b>	<b>Accounting Standards:</b> Working Knowledge of AS 7: Construction Contracts ; AS 9: Revenue Recognition; AS 10: Accounting for Fixed Assets; AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003); AS 12: Accounting for Government Grants; AS 13: Accounting for Investments; AS 15: Employee Benefits, AS 16: Borrowing Costs; AS 19: Leases; AS 20: Earnings Per Share; AS 26: Intangible Assets; AS 29: Provisions, Contingent Liabilities and Contingent Assets. (Theory and Problem)	09 Hrs	CO3	PO1	PSO2
<b>UNIT-4</b>	<b>Share Based Payments in Ind AS &amp; Government Accounting in India:</b> Meaning,	10Hrs	CO4	PO1	PSO2

	<p>Equity settled transactions, Transaction with employees and non-employees, Determination of fair value of Equity Instruments, Vesting conditions, Modification, Cancellation and Settlement &amp; Disclosures. Government Accounting in India, General Principles of Government Accounting, Methods of Government Accounting, Comparison with commercial accounting, Role of Public Accounts Committee, Government Accounting Standards Issued by Government Accounting Standards Advisory Board (GASAB). (Theory and Problem)</p>				
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**Reference Books:**

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.

<b>Course Title : CORPORATE FINANCIAL REPORTING</b>					
<b>Course Code: B21CCS512</b>					
<b>Course Description:</b> The course focuses on developing an insight of Corporate reporting, preparation of financial statements, sustainable reports, value added statements and measurement of financial instruments					
<b>Course Objectives:</b> The objective of this course is to: <ol style="list-style-type: none"> <li>1. To understand the conceptual frameworks of financial reporting</li> <li>2. To understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders.</li> <li>3. To introduce the student to the real time corporate cases</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: CO1: Understands the purpose of Convergence of IFRS as Ind AS CO2: Analyse the Company's Financial Position CO 3 : Understand the recent developments in Accounting CO 4: To analyse the hedging concept in day to day activities					
<b>Course Pre-requisites:</b> Financial accounting, Corporate accounting and management accounting					
<b>Pedagogy: Direct Method, ICT, Problem solving, Case based</b>					
<b>LTP: 2:0:1</b>					
<b>Course type: SC</b>					
<b>Contact Hours: 39</b>					
UNITS	SYLLABUS	CH	CO	PO	PSO
<b>UNIT -I</b>	<b>Corporate financial Reporting</b> Financial Reporting: Concept and development of Financial Reporting (including True Blood Report, The Corporate Report, FASB Concept No. 1, Stamp Report). Specific Issues in Corporate Reporting: Segment, Social and Interim Reporting. Harmonization of Financial	10 Hrs	CO1	PO1	PSO2



	Reporting (including IASCs Guidelines.), Convergence, Advantages of converting to IFRS, Criticisms of IFRS,				
<b>UNIT-2</b>	<b>Preparation of Balance sheet as per revised schedule VI.</b>  Issues and problems with special reference to published financial statements; Sustainability Reporting: Concept of Triple Bottom Line Reporting, Global Reporting Initiative (GRI), and International Federation of Accountants (IFAC)	10 Hrs	CO2	PO1	PSO2
<b>UNIT-3</b>	<b>Developments in Financial Reporting</b>  Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value added, Human Resource Reporting, and Inflation Accounting, extensible business reporting language.	09 Hrs	CO3	PO1	PSO2
<b>UNIT-4</b>	<b>Introduction to Accounting and Reporting of Financial Instruments</b>  Meaning, recognition, de-recognition and offset., measurement of financial instruments, Hedge accounting, stock and commodity market intermediaries.	10Hrs	CO4	PO1	PSO2

**Reference Books:**

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. D.S.Rawat-Students' Guide to Accounting Standards-Taxmann
4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. Advance accounting Jain And Narang Kalyani Publishers
7. First lesson to International Financial ReportingStandards beginners guide by MP Vijay

Kumar, prime knowledge services.

8. A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.

**Course Title: INTERNATIONAL TAXATION****Course Code: B21CCS513****Course Description:**

Course emphasizes on tax treaties and tax laws of various countries and analyses importance of the same.

**Course Objectives:**

The objective of this course is to enable students to

1. To understand the basic concepts and framework of the International Taxation.
2. To understand the impact of domestic taxation system.

**Course Outcomes:**

On successful completion of this course students shall be able to:

CO1: Able to know the overview of International Taxation.

CO2: Understand the need of tax treaties.

CO3: Study the impact of domestic tax system.

CO4: Determine the tax Laws of Various Countries and Transfer Pricing.

**Course Pre-requisites:** Taxation

**Pedagogy:** Direct Method

**LTP:2:0:1**

**Course type:** Soft Core

**Contact Hours : 39**

UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<p><b>An Overview of International Taxation:</b>            International Taxation - Definition - Conflicts - Double Taxation - Double Tax treaties –Double taxation avoidance agreement – unilateral and bilateral relief - Domestic Tax system - Anti avoidance measures - International Tax Planning - International Tax Law - Definition - International Tax Principles and tax treaties. (Theory and Problem).</p>	10 Hrs	CO1	PO1	PSO2

<b>UNIT-2</b>	<b>Tax Treaties:</b> Need - Purpose - Nature of work - Relief - Benefits - Historical Overview of tax treaties – Model tax conventions - Work prior to League of Nations - League of Nations work - Mexico model convention - London model of convention - OECD work - United Nations work. (Theory only).	10 Hrs	CO2	PO1	PSO2
<b>UNIT-3</b>	<b>Impact of Domestic Tax Systems:</b> Resident Vs Non Resident - Tax residence - Full Vs Limited taxation - Residence of Individuals, Companies and other entities - Domicile under common law. Source of Income / Gain - Rules - Conflicts - Basis of Tax Computation - Tax rate - Base - Accounting policies - Allowances - Disallowances - Incentives - Withholding taxes. Treatment of tax losses: Revenue, Capital, Foreign branch losses - Group taxation (Categories only) - Passive income: Dividend, Interest, Royalty, Capital gains. Foreign tax relief - Expense deduction - Exemption method - Foreign tax credit - Direct, Indirect tax sparing credit limitations - Excess foreign tax credit (Country examples such as India, Asia Pacific Countries, United States of America, UK, Japan, Singapore, Australia, Mauritius). (Theory only).	09 Hrs	CO1	PO1	PSO2
<b>UNIT-4</b>	<b>Tax Laws of Various Countries and Transfer Pricing:</b> Salient features of tax laws: Asia Pacific Countries - United States of America - UK - Japan - Singapore - Australia – Mauritius -International transactions - Associated enterprises - Arms length price - Computation of arm’s length price - Transfer pricing under Domestic Tax Law and	10Hrs	CO2	PO1	PSO2

	under tax treaties - Authorities of advance rulings - Deduction of Tax at Source U/S 195 & DTAA. (Theory and Problem).				
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**REFERENCE BOOKS:**

1. Basic International Taxation - Principles: Roy Rohatgi, Taxmann, Second Edition, Vol. – I;
2. Basic International Taxation - Practice: Roy Rohatgi, Taxmann, Second Edition, Vol. – II;
3. Direct Taxes - Law & Practice: Vinod K. Singhania & Kapil Singhania, Taxmann;
4. The Law and Practice of Tax Treaties: An Indian Perspective - Nilesh Modi, Rajesh Kadakia, Wolters Kluwer India Pvt. Ltd.;
5. CCH India Master Tax Guide, PWC;
6. CCH International Master Tax Guide, PWC;
7. Commentary to OECD Model Tax Convention and UN Model Convention;
8. CA Course Material.

**Course Title: TAX PLANNING AND TAX MANAGEMENT****Course Code: B21CCS514****Course Description:** To enable students to learn the basic principles of Taxation system in India and how to file the return.**Course Objectives:**

The objective of this course is to enable students to

1. To expose the students to the latest provisions of Income Tax Act.
2. To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.
3. to acquaint the students with theoretical and practical knowledge of tax planning
4. to familiarize the students with major and latest provisions of the India tax laws.

**Course Outcomes:**

On successful completion of this course students shall be able to:

CO1: Acquire the basic knowledge of tax planning.

CO2: apply the tax implications on individual assesses.

CO3: analyze the taxation relief provisions.

CO4: evaluate tax planning and tax management techniques.

**Course Pre-requisites: Basic knowledge about direct and direct tax laws****Pedagogy: Direct and ICT Method****LTP: 2:0:1****Course type: SC****Contact Hours: 39**

UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	Introduction to tax planning and management: Concept of tax planning and management – Tax evasions and tax avoidance-Need and significance of taxplanning and management- Tax Planning in respect of residential status.	10 Hrs	CO1	PO1	PSO2

	Introduction to tax planning and management: Concept of tax planning and management – Tax evasions and tax avoidance-Need and significance of taxplanning and management- Tax Planning in respect of residential status. Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning.				
<b>UNIT-2</b>	Tax Planning: Individuals – Tax Planning with reference to all fiveheads of income for individuals – Salary, House Property, Profit from business andprofession, Capital Gains and Income from other sources – Tax planning withrespect to deductions, exemptions, Rebate, Relief, Concession and incentives(Problems focused on tax planning)	10 Hrs	CO2	PO1	PSO2
<b>UNIT-3</b>	Meaning- Double Taxation Relief Applicable to Individuals, Firms and Corporate- Double Taxation Avoidance- GAAR (General Anti Avoidance Rules )	09 Hrs	CO1	PO1	PSO2
<b>UNIT-4</b>	Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeals and revisions	10Hrs	CO2	PO1	PSO2

**REFERENCE BOOKS:**

1. Singhanian, V.K: Direct Tax Planning and Management, Taxman, N.Delhi
2. Singhanian V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi
3. E. A Srinivas: Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill
4. Mehrotra HC: Direct Tax Planning.
5. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers
6. Bhagavath Prasad: Direct Tax Law and Practice
7. Lakhotia RN: Corporate Tax Planning



<b>Course Title: INDIAN ECONOMY</b>					
<b>Course Code: B21CCS521</b>					
<b>Course Description:</b> This course introduces the students to formal modeling of a macro-economy in terms of analytical tools. It discusses various alternative theories of output and employment determination in a closed economy in the short run as well as medium run, and the role of policy in this context.					
<b>Course Objectives: The objective of this course is to:</b>					
1. To facilitate the historical, theoretical perspectives and various challenges of the development of Indian Economy and comprehend the different problems and approaches to economic planning and policies in India.					
2. To assess the role of agriculture & Policies for Sustainable Agriculture in Indian Economy and explore Contribution Made by the Indian Industries and Foreign trade in the development of Indian Economy.					
<b>Course Outcomes on successful completion of this course students shall be able to:</b>					
CO1: Recall the development process & challenges in India after independence					
CO2: Review the problems of economic planning and policies and measures in their contextual perspective					
CO3: Identify and analyze current issues of agriculture & Policies for Sustainable Agriculture in Indian Economy.					
CO4: Illustrate the Contribution Made by the Indian Industries and Foreign trade in the development of Indian Economy.					
<b>Course Pre-requisites:</b> The students should have basic idea about economic concepts.					
<b>Pedagogy:</b> Direct Method ,ICT& Collaborative and Cooperative learning					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SC					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	Contact Hours	CO	PO	PSO
UNIT-1	Basic features and problems of Indian Economy: - Nature of Indian Economy,	9 Hrs	CO1	PO8	PSO1

	demographic features and Human Resource Development (HDI), Problems of Poverty, Unemployment, Inflation, income inequality, Black money in India.				
<b>UNIT-2</b>	Sectoral composition of Indian Economy: - Issues in Agriculture sector in India ,land reforms Green Revolution and agriculture policies of India , Industrial development , small scale and cottage industries, industrial Policy, Public sector in India, service sector in India.	11 Hrs	CO2	PO8	PSO1
<b>UNIT-3</b>	Economic Policies :- Economic Planning in India , Planning commission v/s NITI Aayog, monetary policy in India, Fiscal Policy in India, Centre state Finance Relations, Finance commission in India. LPG policy in India.	10 Hrs	CO3	PO8	PSO1
<b>UNIT-4</b>	External sector in India: - India’s foreign trade value composition and direction, India Balance of payment since 1991, FDI in India, Impact of Globalization on Indian Economy, WTO and India.	9 Hrs	CO4	PO8	PSO1

**Reference Books:**

1. Dutt Rudder and K.P.M Sunderam (2001): Indian Economy, S Chand & Co. Ltd. New Delhi.
2. Mishra S.K & V.K Puri (2001) “Indian Economy and –Its development experience”, Himalaya Publishing House.
3. KapilaUma: Indian Economy: Policies and Performances, Academic Foundation
4. Bardhan, P.K. (9th Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.
5. Jalan, B. (1996), India’s Economic Policy- Preparing for the Twenty First Century, Viking, New Delhi.

<b>Course Title : INTERNATIONAL ECONOMICS</b>						
<b>Course Code: B21CCS522</b>						
<b>Course Description:</b> This course introduces the students to the composition, direction and consequences of international trade and finance to understand the theories of international trade and develop insights into trade policy and balance of payments. The course also develops insight into international financial system and the trade policy of India.						
<b>Course Objectives:</b> The objective of this course is to: <ol style="list-style-type: none"> <li>1. To study the key concepts, trade theories &amp; practical applications of international trade.</li> <li>2. To understand the international Trade and Commercial Policies.</li> <li>3. To analyze the need and importance of Economic Integration and International Monetary Institutions.</li> <li>4. To Examine the contribution of Foreign Trade and foreign capital in the development of India.</li> </ol>						
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: CO1: Examine the trade theories & practical applications of international trade. CO2: Identify and analyzes the international Trade and Commercial Policies CO3: Summarize the linkages between Economic Integration and International Monetary Institutions. CO4: To Evaluate the contribution of Foreign Trade and foreign capital in the development of India.						
<b>Course Pre-requisites:</b> Basics of Economics, International Trade						
<b>Pedagogy:</b> Direct Method, ICT, Case based						
<b>LTP:</b> 2:1:0						
<b>Course type:</b> SC						
<b>Contact Hours:</b> 39						
<b>UNITS</b>	<b>SYLLABUS</b>	<b>Contact Hours</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>	
<b>UNIT-1</b>	<b>Introduction and Theories of International Trade</b> Meaning and Importance of International Economics; Distinction between Internal and International Trade; Mercantilism (a brief	9 Hrs	CO1	PO8	PSO1	

	introduction of Mercantilists view on international trade), Theories of Absolute cost advantage and Comparative Cost; Heckscher-Ohlin model of trade; Leontief Paradox.				
<b>UNIT-2</b>	<b>Trade and Commercial Policy</b> Terms of Trade: Various concepts of terms of trade; Factors Affecting and Deterioration in Terms of trade; Gains from Trade; Free Trade v/s Protectionist Policy- Relative Merits and Demerits; Tariffs and Quotas – meaning, types, effects. Concept of optimum tariff; Offer curves.	11 Hrs	CO2	PO8	PSO1
<b>UNIT-3</b>	<b>Economic Integration and International Monetary Institutions</b> Meaning of Economic integration; European Union – objectives and working, Euro currency; SAARC. Origin, objectives, functions and achievements of WTO, International Monetary Fund (IMF), World Bank (IBRD), Asian Development Bank (ADB), BRICS.	10 Hrs	CO3	PO8	PSO1
<b>UNIT-4</b>	<b>India's Foreign Trade</b> Recent changes in the composition and direction of foreign trade; Concepts and components of balance of trade and balance of payments Causes and effects of persistent deficit in the balance of payments; Foreign Capital- Role and sources of foreign capital, FDI; Multinational Corporations (MNC's)-Role of multinational corporations in India.	9 Hrs	CO4	PO8	PSO1

**Reference Books:**

1. Charles Van Marrewijk , International Economics: Theory, Application and Policy, OUP.
2. Ethier W., (1997), Modern International Economics, 3rd edition. W.W. Norton & Co.

3. Kenan, P.B. (1994), *The International Economy*, Cambridge University Press, London.
4. Kindlberger, C.P. (1973), *International Economics*, R.D. Irwin, Homewood.
5. Krugman P., Obstfeld M. (2003), *International Economics: Theory and Policy*, Addison Wesley.
6. Mannur H.G (2003), *International Economics*, Vikas Publishing House Pvt. Ltd, New Delhi
7. Mithani D.M (2003), *International Economics*, Himalaya Publishing House, Mumbai
8. Salvatore, Dominick (2005), *International Economics*, John Wiley & Sons, Inc

<b>Course Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>					
<b>Course Code: B21CCS523</b>					
<b>Course Description:</b> This course is designed to teach the fundamental of investments along with the analysis and strategies to become successful investor. To understand deeper how markets work, students will be taught the stock market fundamentals. This course will also emphasize students to learn focus that affect security market.					
<b>Course Objectives:</b> The objective of this course is to enable students to: 1. understand the basic concepts of investment and portfolio by calculating their returns and risk. 2. provide conceptual insights into the valuation and analysis of securities. 3. familiarize the students with the modern theories of portfolio management. 4. learn the theories of Portfolio Management and also the tools and techniques for efficient Portfolio Management.					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: CO1: Understand the process of investment along with calculating the risk and return of individual investment and portfolio. CO2: Evaluate the long-term securities and analyze the fundamental and technical analysis of securities CO3: Examine the portfolio of the investments through modern portfolio models. CO4: Interpret the various theories of portfolio management and evaluation of the portfolios.					
<b>Course Pre-requisites:</b> Basic concepts of financial markets and mathematical calculations					
<b>Pedagogy:</b> Direct Method, ICT & FLIPPED CLASSROOM					
<b>LTP:</b> 2 0 1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	CH	CO	PO	PSO
<b>UNIT -I</b>	<b>Introduction to Investment Management:</b> Meaning of Investment – Objectives & Process of Investment – Investment Strategies	10 Hrs.	CO1	PO4	PSO3

	– Approaches to Investment Decision – Investment Avenues – Risk and Uncertainty – Types of Risks of Return, Expected return, Systematic risk, Unsystematic risk, Portfolio expected return and risk – Benefits of Diversification (Theory & Problems)				
<b>UNIT-2</b>	<b>Security Valuation &amp; Analysis:</b> Long securities valuation – Bond valuation – YTM – YTC – Equity valuation – Dividend discount – Constant growth – Two growth model – Security Analysis – Fundamental Analysis - Economic Analysis - Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism Assumptions of Technical Analysis. Mathematical Indicators: Moving averages, RSI and ROC. (Theory & Problems)	10 Hrs.	CO2	PO4	PSO3
<b>UNIT-3</b>	<b>Modern Portfolio Theory:</b> Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model. (Theory & Problems)	10 Hrs.	CO3	PO4	PSO3
<b>UNIT-4</b>	<b>Portfolio Management:</b> Markowitz Model – Sharpe Single index model – Evaluation – Sharpe Model – Jensen and Treynor Model. Portfolio revision: concept and approaches – Efficient Market Hypothesis (EMH) – Introduction to Behavioral finance (Theory & Problems)	9Hrs	CO4	PO4	PSO3

#### REFERENCE BOOKS

1. Investment Analysis and Portfolio Management, Prasanna Chandra, , McGraw-Hill.
2. Security Analysis and Portfolio Management, Donald E Fischer and Ronald J Jordan, Prentice Hall.
3. Security Analysis and Portfolio Management, Sudhindra Bhat, Excel Publications.
4. Avadhani, Investment Analysis and Portfolio Management, , HPH'.



**Course Title: INTERNATIONAL FINANCE****Course Code: B21CCS524**

**Course Description:** This course is designed in such a way that the students should be able to outline what goes on in the global macro economy and in the international financial markets, should be familiar with the foreign currency, instruments, capital flows and international stock exchanges.

**Course Objectives:**

The objective of this course is to enable students to

1. expose the international monetary system and foreign exchange rate mechanism.
2. familiarize the international financial institution's role in international finance.
3. acquire the knowledge of international financial markets and instruments.
4. learn the balance of payments and international stock exchanges.

**Course Outcomes:**

On successful completion of this course students shall be able to:

CO1: understand International Monetary system and foreign exchange rate mechanism.

CO2: know the various International Financial Institutions.

CO3: evaluate the international financial markets and different international financial instruments.

CO4: analyze the Balance of Payments positions and understand the international stock exchanges.

**Course Pre-requisites:** Basics knowledge of Financial Market

**Pedagogy:** Direct Method, ICT& FLIPPED CLASSROOM

**LTP:**2 1 0

**Course type:** SOFT CORE

**Contact Hours:**39

UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>International Monetary System &amp; Forex Market:</b> Evaluation of International monetary system, Bi-metallion; – classical gold standard – interwar	10Hrs	CO1	PO5	PSO2

	<p>period - Breton woods system – The flexible exchange rate – current exchange rate regime – fixed v/s flexible exchange rates - Foreign Exchange Market: Functions, Structure and participants of the Forex market, Exchange rate quotations, Determination of Exchange rates in Spot markets and forward markets, Factors effecting foreign exchange rate - Forecasting Foreign Exchange rate. (Theory)</p>				
<b>UNIT-2</b>	<p><b>International Financial Institutions:</b>  International financial institutions - Introduction, Objectives, types and reforms - The World Bank - The multilateral investment guarantee agency (MIGA), International Bank for Reconstruction and Development, International Development Association, International Finance Corporation, European Investment Bank, International monetary fund - Origins of IMF, Members and administration, Statutory purposes, Financial Assistance, SDRs, Asian development bank (ADB). (Theory)</p>	9Hrs	CO2	PO5	PSO2
<b>UNIT-3</b>	<p><b>International Financial Markets &amp; Instruments:</b>  Introduction – role of international financial markets - participants – elements – Euro currency market – Euro bond market – Rising of finance in international markets, Euro issues, GDR’s and ADR’s Guidelines for raising funds in international markets through various instruments – Current trends in international financial instruments. (Theory)</p>	9Hrs	CO3	PO5	PSO2

<b>UNIT-4</b>	<b>Balance of Payment and International Stock Exchanges:</b> Balance of Trade, Equilibrium and disequilibrium in BOP – Trade deficits, Devaluation and Depreciation of currency; Current and Capital account convertibility – Recent development in foreign capital flows. Working of International Stock exchanges with respect to their size – listing requirements – membership – clearing and settlements - NYSE, DOWJONES, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxemburg Stock exchange, German and France Stock Exchanges. (Theory & Problems on BOP)	11Hrs	CO4	PO5	PSO2
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#### REFERENCE BOOKS

1. V.K. Bhatta, International Financial Management, Anmol publication Pvt. Ltd. New Delhi.
2. MadhuVij, Multinational Financial Management, Excel Books, New Delhi.
3. Cheol S. Eun& Bruce G. Resman, International Financial Management, Tata Mc Graw Hill,
4. Apte P.G: International Financial Management, TMH
5. Lavi Maurice: International Finance, Mc Graw Hill.

<b>Course Title: QUANTITATIVE TECHNIQUES - II</b>
<b>Course Code: B21CCS531</b>
<b>Course Description:</b> This is a foundation level course in mathematical concepts and techniques used for business decision making. The course will help the students to identify the business areas/problems for which business mathematics concepts and tools can be applied.
<b>Course Objectives:</b> This course aims at equipping student with a broad-based knowledge of mathematics with emphasis on business applications. It will also help the students develop their analytical and critical thinking skills.
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: CO1: Calculate the ratios and proportions for solving business related problems

CO2: demonstrate the use of interest rates, profit & loss, discounts, permutation, combination, arithmetic and geometric progressions for business decision making.					
CO3: Apply set theory for analyzing business problems					
CO4: Apply matrix theory for analyzing business problems					
CO5: Demonstrate oral and written communication skills in the subject					
CO6: Interpret the results after applying business mathematics concepts for drawing meaningful conclusions					
<b>Course Pre-requisites:</b> Foundations of mathematical operations,					
<b>Pedagogy:</b> Direct Method, ICT, Problem solving, Case based					
<b>LTP:</b> 2:0:1					
<b>Course type:</b> Soft Core					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Ratios -Inverse ratio, type of ratios, Proportions: properties of proportions, cross product, continued proportion	8	CO1, 5,6	PO 4	PSO 2
Unit-2	Simple Interest, Compound Interest, Elementary Permutation and Combination. Basic problems on Profit & Loss and Discounts, Sequence and series: Arithmetic and Geometric Progressions	12	CO2, 5,6	PO 4	PSO 2
Unit-3	Set Theory: Notation of sets, Singleton set, Finite Set, Infinite Set, Equal Set, Null Set, Sub Set, Proper subset, Universal set, Union of sets, Intersection of sets, Disjoint sets, Power set, Venn diagram, Complementary set, Uses of set theory in business, De-Morgans Laws of Set theory.	10	CO3, 5,6	PO 4	PSO 2
Unit-4	Matrix Theory: Introduction, types of matrices, Addition of matrices, Subtraction of matrices, Multiplication of matrices, Transpose of matrix, Expansion of determinants, Properties of determinant, Applications of matrix operations in business decision making.	9	CO4, 5,6	PO 4	PSO 2

**Reference Books:**

1. Trivedi, K., Business mathematics, Pearson Education India, 2011
2. Mariappan, P., Statistics for Business, CRC Press, 2019.
3. Khattar, D. and Gupta, A., Business Mathematics: For University of Delhi. Pearson Education India, 2011.
4. Gupta, B.N., Business Mathematics And Statistics, SBPD Publications, 2020

**Course Title: OPERATION RESEARCH & QUANTITATIVE ANALYSIS****Course Code: B21CCS532**

**Course Description:** This course will introduce students to the quantitative methods and OR techniques that are necessary for day-to-day business needs. The use of OR models by individuals and organizations enhances decision making. Businesses and governments can use the techniques and gain insights to enhance optimization techniques, decision making etc. and more over in overall planning, to make better decisions

**Course Objectives :** The objective of this course is to enable students to:

1. Understand the techniques of operations research in Management
2. Possess basic skills and knowledge of operations research and its application in Management
3. Understand the basic tools of Operations research in solving the management problems using mathematical approach for decision making.
4. Know the formal quantitative approaches to problem solving and an intuition about the situations where these approaches are appropriate

**Course Outcomes:** On successful completion of this course students shall be able to:

CO1: Apply tools of operations research in Management

CO2: Use Linear Programming Method and its applications in transportation and assignment Problems

CO3: Use of strategies to be applied in the organisations with the understanding of decision making concepts.

CO4: Use of Game theory in Business Problems

**Course Pre-requisites:**

Knowledge of Intermediate Mathematics, Familiarity of Quantitative Techniques

**Pedagogy: ICT and Direct Method**

**LTP: 2:0:1**

**Course type: Soft Core**

**Contact Hours: 39**

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction to Operations Research:</b> Origin & Development of Operation Research, Definition and Meaning of Operation Research, Different Phases of Operation Research Study, Scope and Limitations of	10Hrs	CO1	PO1	PSO1

	Operation Research, Mathematical Modeling of Real Life Problems. Models of OR, Linear Programming: Introduction to Linear Programming Problem (LPP), LPP Formulation, solution by Graphical Method and Simplex method				
Unit-2	<b>Transportation and Assignment problems</b> , Introduction, Initial basic feasible solution, North West Corner Rule, Least Cost Method, Vogel's approximation method, MODI method, Degeneracy situation, Assignment problem, Algorithm Hungarian method, Variations in Assignment Problem, Travelling Salesman Problem,	9Hrs	CO2	PO1	PSO1
Unit-3	<b>Decision Theory:</b> Meaning and uses of Statistical Decision Theory. Meaning of Strategy (Act), State Of Nature, Payoff, Payoff Table, Regret & Regret Table Decision making without and with experimentation. Decision Trees. Utility theory. Decision under uncertainty: Laplace and Minimax, Maxmin, Hurwicz criteria. Decision under risk: Expected Monetary Value (EMV) Criterion and Expected Opportunity Loss (EOL) Criterion. Expected Payoff of Perfect Information (EPPI) and Expected Value of Perfect Information (EVPI). Numerical Problems.	9Hrs	CO3	PO1	PSO1
Unit-4	<b>Game Theory:</b> Evolution of Game Theory with various examples, Nash equilibrium, Two-person zero-sum game. Pure and Mixed strategies. Saddle point and its existence. Fundamental Theorem of Rectangular games. Concept of Dominance, Dominance and Graphical method of solving Rectangular games. Game theory applications, Game theory examples: Prisoners Dilemma etc.;	11Hrs	CO4	PO1	PSO1

**Reference Books:**

1. Hamdy A. Taha: Operations Research-An Introduction, Prentice Hall, 9th Edition, 2010
2. F.S. Hillier. G.J. Lieberman: Introduction to Operations Research- Concepts and Cases, 9th Edition, Tata Mc-Graw Hill, 2010.
3. J K Sharma , Operation research and applications,3/e, Macmillan India Ltd;,2010
4. D S Hira and P K Gupta, Operation Research, 7/e, S Chand and Co. Pvt Ltd;,2014

<b>Course Title : ACCOUNTING THEORY AND STANDARDS</b>					
<b>Course Code: B21CCS511</b>					
<b>Course Objective:</b> To gain expert knowledge of the professional standards, principles and procedures of accounting, and their application to different practical situations.					
<b>Course Objectives:</b> The objective of this course is to: <ol style="list-style-type: none"> <li>1. To gain knowledge about accounting concepts, Conventions and the accounting standards.</li> <li>2. Examine the role of the Conceptual Framework in the standard-setting process.</li> <li>3. Use principles of Accounting Standards to analyze, measure, and interpret accounting events.</li> <li>4. To comprehend equity settled transactions and Government accounting in India</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: <p>CO1: Gains knowledge of the professional standards, principles and procedures of accounting.</p> <p>CO2: Understands an overview of AS-1 to AS-6 and learns how it can be applied.</p> <p>CO3: Gain knowledge of AS-7 to AS-29 and explore their application to different practical situations and apply in real world situations.</p> <p>CO4: Comprehend Government accounting in India and apply in real life situations.</p>					
<b>Course Pre-requisites:</b> Financial accounting, Corporate accounting and management accounting					
<b>Pedagogy:</b> Direct Method, ICT, Problem solving, Case based					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> Soft Core					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	Contact hours	CO	PO	PSO
Unit-1	<b>Accounting Theory &amp; Accounting:</b> Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles, Indian Accounting Standards. Accounting Equations, Accounting	10Hrs	CO1	PO1	PSO1



	Standard Setting: Benefits; Standard Setting in India, Comparison of Standard Setting in India, USA and U.K. (Theory only)				
Unit-2	<b>Accounting Standards:</b> An overview, Working knowledge of: AS 1: Disclosure of Accounting Policies; AS 2: Valuation of Inventories; AS 3 Cash Flow Statements; AS 4: Contingencies and Events occurring after the Balance Sheet Date; AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies; AS 6: Depreciation Accounting. (Theory and Problem)	9Hrs	CO2	PO1	PSO1
Unit-3	<b>Accounting Standards:</b> Working Knowledge of AS 7: Construction Contracts ; AS 9: Revenue Recognition; AS 10: Accounting for Fixed Assets; AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003); AS 12: Accounting for Government Grants; AS 13: Accounting for Investments; AS 15: Employee Benefits, AS 16: Borrowing Costs; AS 19: Leases; AS 20: Earnings Per Share; AS 26: Intangible Assets; AS 29: Provisions, Contingent Liabilities and Contingent Assets. (Theory and Problem)	9Hrs	CO3	PO1	PSO1
Unit-4	<b>Share Based Payments in Ind AS &amp; Government Accounting in India:</b> Meaning, Equity settled transactions, Transaction with employees and non-employees, Determination of fair value of Equity Instruments, Vesting conditions, Modification, Cancellation and Settlement & Disclosures. Government Accounting in India, General Principles of Government Accounting, Methods of Government Accounting, Comparison with commercial accounting, Role of Public Accounts	11Hrs	CO4	PO1	PSO1

	Committee, Government Accounting Standards Issued by Government Accounting Standards Advisory Board (GASAB). (Theory and Problem)				
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**Reference Books:**

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.

<b>Course Title : CORPORATE FINANCIAL REPORTING</b>					
<b>Course Code: B21CCS512</b>					
<b>Course Description:</b>					
The course focuses on developing an insight of Corporate reporting, preparation of financial statements, sustainable reports, value added statements and measurement of financial instruments					
<b>Course Objectives:</b> The objective of this course is to:					
1.To understand the conceptual frameworks of financial reporting					
2. To understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders.					
3. To introduce the student to the real time corporate cases					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
CO1: Understands the purpose of Convergence of IFRS as Ind AS					
CO2: Analyse the Company's Financial Position					
CO 3 : Understand the recent developments in Accounting					
CO 4: To analyse the hedging concept in day to day activities					
<b>Course Pre-requisites:</b> Financial accounting, Corporate accounting and management accounting					
<b>Pedagogy: Direct Method, ICT, Problem solving, Case based</b>					
<b>LTP: 2:0:1</b>					
<b>Course type: SC</b>					
<b>Contact Hours: 39</b>					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>Contact hours</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Corporate financial Reporting</b> Financial Reporting: Concept and development of Financial Reporting (including True Blood Report, The Corporate Report, FASB Concept No. 1, Stamp Report). Specific Issues in Corporate Reporting: Segment, Social and Interim Reporting. Harmonization of Financial Reporting (including IASCs Guidelines.), Convergence, Advantages of	10Hrs	CO1	PO1	PSO1

	converting to IFRS, Criticisms of IFRS,				
Unit-2	<b>Preparation of Balance sheet as per revised schedule VI.</b> Issues and problems with special reference to published financial statements; Sustainability Reporting: Concept of Triple Bottom Line Reporting, Global Reporting Initiative (GRI), and International Federation of Accountants (IFAC)	9Hrs	CO2	PO1	PSO1
Unit-3	<b>Developments in Financial Reporting</b> Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value added, Human Resource Reporting, and Inflation Accounting, extensible business reporting language.	9Hrs	CO3	PO1	PSO1
Unit-4	<b>Introduction to Accounting and Reporting of Financial Instruments</b> Meaning, recognition, de-recognition and offset., measurement of financial instruments, Hedge accounting, stock and commodity market intermediaries.	11Hrs	CO4	PO1	PSO1

**Reference Books:**

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. D.S.Rawat-Students' Guide to Accounting Standards-Taxmann
4. IFRS for finance executives by Ghosh T P, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. Advance accounting Jain And Narang Kalyani Publishers
7. First lesson to International Financial ReportingStandards beginners guide by MP Vijay Kumar, prime knowledge services.
8. A student's guide to international financial reporting standards by Clare Finch, Kalpan

Publishing.

#### IV. Specialization: Banking & Insurance

<b>Course Title : TREASURY AND FOREX MANAGEMENT</b>					
<b>Course Code: B21CCS541</b>					
<b>Course Description:</b>					
This course sets out to provide delegates with a comprehensive understanding of how to manage treasury affairs with a detailed look at the various financial markets and instruments that can be trade and also provides an in-depth understanding of the various risks a corporate is exposed to, when dealing in foreign exchange.					
<b>Course Objectives:</b> The objective of this course is to:					
<ol style="list-style-type: none"> <li>1. Understand operational aspects of treasury Management in banks.</li> <li>2. Understand the overview of treasury system</li> <li>3. Have a knowledge of different types of forex markets and Foreign currency accounts</li> <li>4. To study various strategies of risk management.</li> </ol>					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to:					
CO1: Demonstrate the theoretical knowledge relating to treasury management and its products.					
CO2: Analysing the nature and functioning of Treasury System					
CO3: Examine the organization of the Foreign Exchange Market					
CO4: Identify foreign exchange risk management and the techniques available to small business operators for risk exposure containment					
<b>Course Pre-requisites:</b> Financial accounting, Cost and Management Accounting					
<b>Pedagogy:</b> Direct Method, ICT, Problem solving, Case based					
<b>LTP:</b> 2-1-0					
<b>Course type:</b> SC					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	Contact hours	CO	PO	PSO
Unit-1	<b>Introduction to treasury management</b> : Meaning; Objectives; Significance; Functions and Scope of Treasury Management; Relationship between	10Hrs	CO1	PO3	PSO1

	Treasury Management and Financial Management; Role and Responsibilities of Chief Finance Officer Tools of Treasury Management. <b>Treasury products</b> :Short term funds and investment management ; Financial marketing; Money market ; Capital market ; Call money ;Government securities; REPOs; Certificate of deposits ;Rediscounting bills ;Commercial papers.				
Unit-2	<b>Treasury System:</b> Clearing & Settlement System; Characteristics of Clearing & Settlement System; Clearing & Settlement Process; Automated Clearing House System; Clearing House Interbank Payment System; Continues Link Settlement System; Regulations of Treasury Systems;	9Hrs	CO2	PO3	PSO1
Unit-3	<b>Nature and scope of forex management:</b> Nature; Significance and Scope of Forex Management; Foreign Exchange Market and its Structure; Foreign currency accounts; VOSTRO; NOSTRO; LORO; Determination of exchange rates; Foreign Exchange Management Act ;Administration of foreign exchange.	9Hrs	CO3	PO3	PSO1
Unit-4	<b>Foreign exchange risk and exposure Overview:</b> Introduction; Types of exchange risk & exposure ;Transaction Risk ; Economic Risk ;Translation Risk ;Contingent Risk; Other Risks; Internal techniques of exposure ;Futures, Hedging & Options ;External techniques of exposure.	11Hrs	CO4	PO3	PSO1

**Reference Books:**

1. Theory and Practice of Forex and Treasury Management ,The Institute of Chartered Accountants of India (Set up by an Act of Parliament) New Delhi
2. IIBF. ,Risk Management' Macmillan, New Delhi.
3. Treasury Management: The Practitioner's Guide Book by Steven M. Bragg
4. Treasury Management, Robert Hudson, 3rd edition

5. Jeevanandan, C, Foreign Exchange and risk Management, Sultan Chand and sons, New Delhi
6. Chatterjee, Principles of Foreign Exchange, Himalaya, Bombay.

<b>Course Title: BANKING TECHNOLOGY AND MANAGEMENT</b>					
<b>Course Code: B21CCS542</b>					
<b>Course Description:</b> Enable the students understand and to contribute to the strategic operational policies and practices of commercial bank management in a competitive environment. Students also able to know the technology application, management and its impact in banking sector.					
<b>Course Objectives</b>					
<ol style="list-style-type: none"> <li>1. To familiarize the students about banking structure in India.</li> <li>2. To bring about awareness among students about technology in banking operations.</li> <li>3. To enhance the students to know about the concepts and its application in credit management.</li> <li>4. To acquaint students with the application of technology in banking sector.</li> </ol>					
<b>Course Outcomes:</b>					
After the completion of the course, students will be able to:					
CO1: Give thorough knowledge of fundamental concepts of banking and banking operations.					
CO2: Understand the organizational requirements of credit management functions					
CO3: Make aware of the various tech based bank payment services					
CO4: Gain Basic knowledge of bank application and its management.					
<b>Course Pre-requisites:</b> Indian Banking system					
<b>Pedagogy:</b> ICT, Interactive Learning / Flipped Classroom					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SC					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
<b>Unit-1</b>	<b>BANKING STRUCTURE:</b> Banking structure in India – Functions of commercial banks – Commercial banks and credit creation – Techniques – Advantages – Limitations - Indian Private sector banks – Foreign banks. Bank Lending – Principles of Bank lending – Forms of Lending – Securities for lending – Factors influencing bank lending – Types of Loans & advances –	10 Hrs.	CO1	PO3	PSO1



	Classification of loans & advances – Assessing credit worthiness of borrowers – Collection of credit information – Factors limiting the level of a bank advances				
<b>Unit-2</b>	<b>TECHNOLOGY IN BANKING OPERATIONS:</b> Trends in information technology- Recent development in Banking- usage and impact of IT in Banking- opportunities in banking industry-Development of technology in Banks- Development of ICT based banking products- Role of IDBRT (Institute of Development & Research in Banking) in banking technology Development- status of E-Banking in India- process of E-Banking- Benefits of banking- Emerging challenges in Banking industry.	10 Hrs.	CO2	PO3	PSO1
<b>Unit-3</b>	<b>PAYMENT SERVICES:</b> Cash less payments- meaning- benefits of cashless payment- methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services- Aadhaar based payment-UIDAI- ASAs- AUA- NEFT- smart cards- cyber security for digital payment.	10 Hrs.	CO3	PO3	PSO1
<b>Unit-4</b>	<b>APPLICATIONS &amp; MANAGEMENT:</b> E-learning Environment-Banking software, laser wallet technology, cheque truncation-RBI reports on technology/Information system, security controls and audit. Current usage and challenges of automated financial services, mobile and digital banking, case studies on frauds under security control and Audit, Fraud prevention measures.	9 Hrs.	CO4	PO3	PSO1

## REFERENCES

1. The handbook of Bank Technologies, first edition, Jessica Keyes
2. Advances in banking Technology and Management, Vadlamani Ravi, nformation Science Reference, 2008 - Business & Economics - 362 pages

3. Modern Banking: Theory and practice, D. MURALEEDHARAN PHI Learning Pvt. Ltd., 01-Nov-2014 - Business & Economics - 476 pages

**Course Title: MARKETING OF INSURANCE PRODUCTS****Course Code: B21CCS543****Course Description:**

The course focuses on developing an insight of marketing of various insurance products for creating a marketing strategy. It enables the students to understand the Supply and demand in the insurance industry, make analysis of Life cycle of insurance products and regulations.

**Course Objectives:** The objective of this course is to:

1. Explain fundamental of insurance products and Role of the marketing in the Insurance Industry
2. Analyze various marketing theories and concepts in the insurance industry.
3. Study various marketing strategies for insurance products.
1. Explain the emerging trends and various distribution channels

**Course Outcomes:** On successful completion of this course students shall be able to:

- CO1: Demonstrate the theoretical knowledge relating to marketing insurance products and their impact  
 CO2: Capable of studying Supply and demand in the insurance industry and Differentiation of the product.  
 CO3: Analyze the value and supply chain and customer behavior  
 CO4: Comprehend emerging trends in Distributing insurance and financial products and services

**Course Pre-requisites:** Financial accounting, Cost and Management Accounting**Pedagogy:** Direct Method, ICT, Problem solving, Case based**LTP:** 2:1:0**Course type:** SC**Contact Hours:**39

Units	Detailed Syllabus	CH	CO	PO	PSO
<b>Unit-1</b>	<b>Introduction to Marketing Insurance Products:</b> Role of the marketing in the Insurance Industry, Marketing and other Related Business functions with in the industry. Creating a marketing strategy for insurance products. Impact of internal and external factors on marketing strategy, Consumer protection	10 Hrs.	CO1	PO3	PSO1
<b>Unit-2</b>	<b>Marketing Theory and Concepts in the Insurance Industry:</b> Insurance customers and their buying behavior, Supply and demand in the insurance industry,	10 Hrs.	CO2	PO3	PSO1

	Differentiation of the product, financial value chain analysis, Life cycle of insurance product. Internal auditing of marketing practices, SWOT analysis.				
<b>Unit-3</b>	<b>Develop a marketing strategy for insurance products:</b> Identifying segments in insurance customers. Customers attributes and behavior, Developing a portfolio of opportunities, value and supply chain analysis, Pricing of insurance products, Regulation of insurance products. The importance of branding, White labelling	10 Hrs.	CO3	PO3	PSO1
<b>Unit-4</b>	<b>Implement and delivery a marketing strategy:</b> Communicating the marketing message for insurance products and services, e-marketing, Advertising, sales and account management, Distributing insurance and financial products and services, difference channels for distribution, financial advisors, Intermediaries in marketing of insurance products, Risk assessment, Service delivery, Customer experience.	9 Hrs.	CO4	PO3	PSO1

**Reference Books:**

1. Marketing of Insurance Services in India (Marketing Series)- By Radha Krishna, ICFAI, University press
2. The Fundamentals of Insurance: Theories, Principles and Practices – By Hargovind Dayal (notion press.com)
3. Marketing Insurance Products and Services: 945– By Barry Wick (Chartered Insurance Institute)
4. Marketing Management | marketing cases in the Indian context | Fifteenth Edition- By Philip Kotler, Keven lane Keller (Pearson Education)

<b>Course Title : INSURANCE PLANNING AND RISK MANAGEMENT</b>					
<b>Course Code: B21CCS544</b>					
<b>Course Description:</b> This course would cover the knowledge requirements relating to insurance needs and risk assessment of clients. It introduces students to various concepts and regulatory environment of insurance in India. The evolution process requires advice on decisions in selecting various types of insurance.					
<b>Course Objectives:</b> The objective of this course is to: 1. Understand the overview of insurance business. 2. Calculate the amount of insurance required from financial planning perspective. 3. Explain the risk management process, differentiate between the different types of risk exposures. 4. Identify different risk assessment methods and risk controlling techniques.					
<b>Course Outcomes:</b> On successful completion of this course students shall be able to: CO1: Demonstrate the theoretical knowledge relating to insurance business. CO2: Analysing the nature and functioning of Treasury System CO3: Equip with the knowledge of different types of risk and risk management. CO4: Integrate risk assessment and risk protection into comprehensive financial plan.					
<b>Course Pre-requisites:</b> Financial accounting, Cost and Management Accounting					
<b>Pedagogy: Direct Method, ICT, Problem solving, Case based</b>					
<b>LTP: 2-1-0</b>					
<b>Course type: SC</b>					
<b>Contact Hours:39</b>					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>Unit-1</b>	<b>Introduction to insurance business:</b> Definition of insurance - Characteristics of insurance – Insurance and hedging –Principles of Insurance – Indemnity – Insurable Interest – Utmost Good Faith – Subrogation – Contribution – Proximate Cause - Reinsurance – Risk Control and Risk Financing– Insurance Underwriting – Various Insurance	10 Hrs.	CO1	PO3	PSO1

	policies & strategies- Overview of Insurance Sector in India – Regulatory aspects of Insurance and Agency Law – IRDA.				
<b>Unit-2</b>	<p><b>Insurance Contract, Pricing and Premium Calculation:</b> The Insurance Contract – Features of the Insurance Contract – Legal Characteristics of an Insurance Contract – Insurance Policy Documents and their Legal Implications – Terms in an Insurance Contract – Other Provisions of Insurance Contracts.</p> <p><b>Pricing and Premium Calculation:</b> Rate Making – Analysis and Selection of Insurance Products – Assessment and Identification of Risk Exposure – Analysis of Life Insurance Needs – Calculations of Claim Amount and Other Benefits</p>	10 Hrs.	CO2	PO3	PSO1
<b>Unit-3</b>	<p><b>Introduction to Risk</b> – Risk and Uncertainty -Perils and Hazards –Types of Risk – Risk Management Techniques – Pooling of Risk – Insurance as a Risk Management Tool – Law of Large Numbers –Insurable Risk – Self-Insurance - Advantages and Disadvantages of Insurance in Risk Management – Difference Between Hedging and Insurance</p>	10 Hrs.	CO3	PO3	PSO1
<b>Unit-4</b>	<p><b>Risk Assessment and Risk Control:</b> <b>Risk Assessment:</b> Analysis, Evaluation. <b>Risk Control:</b> Risk avoidance, Risk reduction- Classifications, Evaluation of risk reduction measures. <b>Risk Financing-</b> Retention— Determination of retention levels, Captive Insurer, Self-Insurance, Risk retention group. <b>Transfer—Non-insurance transfer, Insurance.</b></p>	9 Hrs.	CO4	PO3	PSO1

**Reference Books:**

1. Principles of Risk Management & Insurance – George E. Rejda.
2. Risk Management & Insurance- Scott Harington .
3. Risk Management & Insurance- C. Arthur Willams.
4. Harrington and Niehaus, ‘Risk management and Insurance, Tata Mcgraw Hill Publishing, NewDelhi, 3rd Edition, 2010.

5. Trieschman, Hoyt, Sommer, 'Risk management and Insurance, Cengage Learning, 3rd Edition, 2011. Mark S. Dorfman, Introduction to Risk management and Insurance, 10th Edition, Prentice hall of India, 2011.
6. Stulz, Risk management and Derivatives, Cengage Learning, 2nd Edition, 2011.

## V Specialization: Corporate Governance & Auditing

<b>Course Title: INTERNATIONAL CORPORATE GOVERNANCE</b>					
<b>Course Code: B21CCS551</b>					
<b>Course Description:</b> The course aims to develop an understanding of the different Standards and Principles of Corporate Governance. It reviews different regulatory processes with reference to models and Good Practices of Corporate Disclosures. The course will be helpful to understand the different reasons and challenges associated with Corporate Failures in the UK, USA. The course will also help to understand Developments in UK and USA.					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>5. To know the different Standards and Principles of Corporate Governance.</li> <li>6. To understand the Models and Good Practices of Corporate Disclosures.</li> <li>7. To provide a framework for analysing Corporate Failures in the UK, USA.</li> <li>8. To explore Developments in UK and USA.</li> </ol>					
<b>Course Outcomes:</b>					
After the completion of the course, students will be able to:					
CO1: Demonstrate a solid understanding of Standards and Principles of Corporate Governance.					
CO2: Evaluate different Models and Good Practices of Corporate Disclosures and its significance in relation to corporate governance					
CO3: Critically assess governance issues pertaining to Corporate Failures in the UK, USA.					
CO4: Evaluate Developments in UK and USA.					
<b>Course Pre-requisites: Corporate Governance</b>					
<b>Pedagogy:</b> Direct method, ICT, Collaborative learning, Flipped Classroom.					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SC					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>

Unit-1	<b>Standards and Principles of Corporate Governance:</b> Introduction- Commonwealth Association for Corporate Governance (CACG) Guidelines and Principles- EASD Principles and Recommendations on Corporate Governance- ASX Corporate Governance Principles, 2003- OECD Principles of Corporate Governance.	10Hours	CO1	PO5	PSO2
Unit-2	<b>Models and Good Practices of Corporate Disclosures:</b> Introduction- Reporting and Corporate Governance- Corporate Disclosure on Company Websites- Framework of CG Disclosure: Models of Mandatory and Voluntary Disclosures- Information Disclosure Chain- Disclosure Path: Direct vs. Indirect- Recipient, Accessibility of Information, Intermediary, Other Challenges- Guidance on Good Practices in Corporate Governance Disclosure, 2006- Financial Disclosures- Non-Financial Disclosures.	10Hours	CO2	PO5	PSO2
Unit-3	<b>Corporate Failures in the UK, USA:</b> Introduction- Corporate Governance Failures in UK: Guinness (1986), Polly Peck International, Maxwell, Bank of Credit and Commerce International (BCCI), Railtrack- Corporate Governance Failures in USA: Enron, Allied Irish Bank (AIB), WorldCom, Xerox, Andersen, Royal Ahold NV.	09Hours	CO3	PO5	PSO2
Unit-4	<b>Developments in UK and USA:</b> Introduction- Cadbury Committee 1992-Code of Best Practice, Board of Directors, Non-executive Directors, Executive Directors, Reporting and Control- Greenbury Report 1995- Hampel Report 1998- Turnbull Report 1999- Higgs Report 2003- Smith Report, 2003- Tyson Report 2003-Redraft of the Combined Code 2003- McKinsey Survey on Corporate Governance- Sarbanes-Oxley Act, 2002.	10Hours	CO4	PO5	PSO2

#### Reference Books:

1. Fernando A. C, Corporate Governance: principles, policies and practices –2/e,



Pearson, 2011.

2. Ghosh B. N, Business Ethics and Corporate Governance - Tata McGraw-Hill, 2012.
3. 3 Baxi C. V & Rupamanjari Sinha Ray, Corporate Social Responsibility: A Study of CSR Practices in Indian Industry, Vikas Publishing House, 2012.
4. Prabakaran S, Business Ethics and Corporate Governance –Excel BOOKS

<b>Course Title: E-GOVERNANCE</b>
<b>Course Code: B21CCS552</b>
<b>Course Description:</b> This course familiarizes students with different concepts of E-Government and E-Governance, different E-Governance models and infrastructure development, E-government security, and data warehousing and data mining for e-governance. E- governance curriculum is based on the part of imparting knowledge and the basic understanding of the working of E- governance and how to implement it in an organisation. Since this is a relatively newer course in India, the curriculum is being evolved with the changing needs and the requirements in the market.
<b>Course Objectives:</b> <ol style="list-style-type: none"><li>1. To develop knowledge of e-governance and e-government</li><li>2. To know different e-governance models and infrastructure development</li><li>3. To implement security and use data warehousing and mining in e-governance</li></ol>
<b>Course Outcomes:</b> <p>After the completion of the course, students will be able to:</p> CO1: Demonstrate an understanding e-governance and its significance. CO2: Evaluate Models of E-Governance CO3: diagnose and manage Infrastructure Development and Security for E-Government CO4: synthesize macro-scale understanding of recent transformations of governance at the government level.
<b>Course Pre-requisites:</b>
<b>Pedagogy:</b> Direct method, ICT, Collaborative learning, Flipped Classroom.
<b>LTP:</b> 2:1:0
<b>Course type:</b> Soft Core
<b>Contact Hours:</b> 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>E-governance:-</b> Meaning-Definition of e-Governance- SMART Governance- Advantages and disadvantages of e-Governance- e-Governance Initiatives- The National e-Governance Plan (NeGP)- e-Kranti – Electronic Delivery of Services- Difference between E-Government and E-Governance; E-Government as Information System; Benefits of E-Government; E-Government Life Cycle; Online Service Delivery and Electronic Service Delivery; Evolution, Scope and Content of E-Governance; Present Global Trends of Growth in E-Governance.	10 Hrs.	CO1	PO3	PSO1
Unit-2	<b>Models of E-Governance:</b> Introduction; Model of Digital Governance: Broadcasting / Wider Dissemination Model, Critical Flow Model, Comparative Analysis Model, Mobilization and Lobbying Model, Interactive – Service Model / Government-to-Citizen-to-Government Model (G2C2G); Evolution in E-Governance and Maturity Models: Five Maturity Levels; Characteristics of Maturity Levels; Towards Good Governance through E-Governance Models- Digital processes.	10 Hrs.	CO2	PO3	PSO1
Unit-3	<b>Infrastructure Development and Security for E-Government:</b> Network Infrastructure; Computing Infrastructure; Data centers; E-Government Architecture; Interoperability Framework; Cloud Governance; E-readiness; Data System Infrastructure; Legal Infrastructural Preparedness; Institutional Infrastructural Preparedness; Human Infrastructural Preparedness; Technological Infrastructural Preparedness- Challenges and Approach of E-government Security; Security Management Model; E-Government Security Architecture; Security Standards	10 Hrs.	CO3	PO3	PSO1
Unit-4	<b>Application of E-Governance:-</b> E-Government Initiatives in India, Cyber Laws, Implementation in the Land Reform,	9 Hrs.	CO4	PO3	PSO1

	Human Resource Management Software- NICNET-Collectorate - Computer-aided Administration of Registration Department (CARD) - National Reservoir Level and Capacity Monitoring System, Computerization in Karnataka- Centre E-Governance initiative in USA, E-Governance in China, E-Governance in Brazil and Sri Lanka.				
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**Reference Books:**

1. Governance.Com: Democracy in the Information Age, Elaine Ciulla Kamarck (Editor).
2. Reinventing Government in the Information Age : International Practice in IT-enabled Public Sector Reform, Richard Heeks(Editor),Routledg,January 2001
3. Egov: Ebusiness Strategies for Government by Douglas Holmes.
4. Electronic Government: Design, Applications and Management, Ake Gronlund (Editor).
5. E-Government, 2003, Mark A. Abramson (Editor), Therese L. Morin (Editor)
6. E-Government in Asia: Enabling Public Service Innovation in the 21<sup>st</sup> Century, James SL Yong.

**Course Title: PUBLIC SECTOR AUDITING****Course Code: B21CCS553****Course Description:** This course aims at providing an understanding of the concept and principles of public sector auditing, constitutional mandate of the CAG and its role, and elements of audit process.**Course Objectives:**

1. To develop knowledge of public sector auditing.
2. To know different elements of auditing process.
3. To implement the audit of land management.

**Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Demonstrate the role of public sector auditing.

CO2: Evaluate the elements of auditing process.

CO3: Understand the principles of Public Procurement

CO4: Analyse the various audits.

**Course Pre-requisites:** Auditing Basics**Pedagogy:** Direct method, ICT, Collaborative learning, Flipped Classroom.**LTP:** 2:1:0**Course type:** Soft Core**Contact Hours:** 39

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction:</b> Meaning- objectives - Role of Public Sector Auditing- Core Principals of Public Sector Audit- Duties and Powers of C&AG- Elements of Public-Sector Auditing- CAG's Compliance Auditing Guidelines- CAG's Performance Audit Guidelines.	10Hours	CO1	PO5	PSO2
Unit-2	<b>Elements of Auditing Process:</b> Audit Planning; Identifying Audit Risk (including Internal Control and Risk Model); Audit Cycle; Strategic and Annual Audit Plan; Planning individual Audit Assignments; Audit Scope, Objectives, Criteria and Methodology; Sampling (Sampling Methods and their relative advantages and disadvantages);	10Hours	CO2	PO5	PSO2

	Audit Guidelines, Audit design and finding matrix; Entry meeting/ conference; Analytical Procedures; Substantive Testing; Evidence gathering; Components of Audit Observations; Drafting of Audit Report; Drafting of Audit Recommendation; Communication with Audit client; Exit meeting/ conference; Documentation.				
Unit-3	<b>Audit of Public Procurement and Contract Management:</b> Principles of Public Procurement- Need assessment, formulation of Specifications, etc.- Procurement Planning- Supplier Relationship Management- Modes of Procurement and Bidding Systems- Preparing bid documents, publication, receipt and opening and evaluation of bids- Forms of Securities, Payment Terms and Price Variations- Contract Management including general rules and principals relating to contracts. Procurement of Consultancy/Other Services- Special Types of Engagements- Monitoring Consultancy/Other Services Contract.	09Hours	CO3	PO5	PSO2
Unit-4	<b>Specific Standards:</b> Introduction- Financial Audit- Performance Audit- Compliance Audit. <b>Audit of Land Management:</b> Land registration system- Land records- Land use Planning- Enforcement of Land Use Laws- Land Development- Development Authorities and Industrial corporations and their roles- Land Acquisition- Sale, Transfer and Lease.	10Hours	CO4	PO5	PSO2

**Reference Books:**

1. NAAA's Text Book: Principles of Public Sector Auditing
2. CAG's (DPC) Act, 1971
3. Regulations on Audit and Accounts, 2020
4. INTOSAI Principles (INTOSAI-P series)

5. ISSAIs issued by INTOSAI
6. Latest Auditing Standards of CAG, MSO Audit
7. Relevant Articles of the Constitution of India

<b>Course Title: AUDITS &amp; AUDIT REPORTS</b>					
<b>Course Code: B21CCS554</b>					
<b>Course Description:</b> this course intends to analyse on the concept of Audit and the relevance of audit reports, verification, certification and so on, the course also emphasises on the other areas of auditing.					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To understand the flow of audit work.</li> <li>2. To know different provisions under Companies Act.</li> <li>3. To analyse other areas of Audit.</li> </ol>					
<b>Course Outcomes:</b>					
After the completion of the course, students will be able to:					
CO1: Demonstrate an understanding on audit strategy.					
CO2: Evaluate audit for limited companies.					
CO3: Understand audit report and certification.					
CO4: Study other areas of audit.					
<b>Course Pre-requisites:</b>					
<b>Pedagogy:</b> Direct method, ICT, Collaborative learning, Flipped Classroom.					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SC					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b><u>Audit Planning, Strategy and Execution:</u></b> Planning the flow of audit work; audit strategy, audit plan, audit programme and importance of supervision; principal's ultimate responsibility; extent of delegation; control over quality of audit work; Analytical Procedures prior to audit as well as towards finalization; Concept of Principal Auditor, Co-ordination between the Principal Auditor and Other Auditor, Internal Audit Functions & its evaluation, using the	10 Hrs.	CO1	PO3	PSO1

	work of the internal audit function, understanding the auditor's expert, etc.				
Unit-2	<p><b><u>Audit of Limited Companies:</u></b> Application of relevant provisions under the Companies Act, 2013 relating to audit and auditors and rules made thereunder; powers/rights, duties of auditors; branch audit, special features of audit of limited liability partnerships, reporting under CARO, etc.</p> <p><b>Verification and Valuation</b> Mode and object of verification – Verification and valuation of assets – Verification of liabilities – Auditor's duty as regards verification and valuation of Assets and Liabilities – Audit of provisions and reserves</p>	10 Hrs.	CO2	PO3	PSO1
Unit-3	<p><b>Audit Report and Certificate:</b> Definition – Distinction between Report and Certificate- Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing) True and Fair View – Concept Materiality – Concept and Relevance.</p>	10 Hrs.	CO3	PO3	PSO1
Unit-4	<p><b>Other Areas of Audit:</b> Cost Audit- Concepts, objectives, Relevant Provisions of Companies Act, Management Audit – Concepts, Objectives, Tax Audit - Advantages Tax Audit – Concepts, Objectives, Legal Provisions of Social Audit – Propriety Audit – Performance Audit – Environment Audit. Recent Trends in Auditing: Basic considerations of audit in EDP Environment: Relevant Auditing and Assurance Standards (AASs).</p>	9 Hrs.	CO4	PO3	PSO1

#### Reference Books:

1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.
2. B.N.Tandon, Auditing Practice, Sultan Chand, New Delhi
3. Victor Z. Brink and Herbert Witt, Modern Internal Auditing, A Ronald Press Publication, John Wiley & Sons

4. R.J. Thirau, Management Auditing: A questionnaire approach, AMACOM Publication
5. Emile Woolf, Auditing Today, Prentice Hall
6. Basu. S. K., Audit and Assurance: Pearson Education

## VI Specialization : Innovation & Entrepreneurship

<b>Course Title: CREATIVITY AND INNOVATION</b>					
<b>Course Code: B21CCS561</b>					
<b>Course Description:</b>					
This course has been designed to develop the practice of creative thinking, which might ultimately results in great innovation. The course emphasizes on Innovation, based on creative thinking. The course also focusses on the various approaches used to innovate in the corporate sector.					
<b>Course Objective</b>					
<ol style="list-style-type: none"> <li>1. To assist the students in developing creative thinking.</li> <li>2. To identify the factors influencing creative thinking.</li> <li>3. To develop understanding on the innovation approaches</li> <li>4. To discuss the legal side of innovation</li> </ol>					
<b>Course Outcomes:</b>					
After the completion of the course, students will be able to:					
CO1: Define the concept of Creativity					
CO2: Attempt for creative problem solving					
CO3: Define the process of Innovation					
CO4: Acknowledge the role of innovation in new product development					
<b>Course Pre-requisites:</b> Marketing Management, Business Studies					
<b>Pedagogy:</b> ICT, Interactive Learning / Flipped Classroom					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SC					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Creativity: An introduction</b>	10 Hrs.	CO1	PO2	POS1



	Meaning – Creative thinking and its outcomes- Creativity as a process – Nature of Creativity – Factors influencing creativity – Impediments to creativity – Creativity V/s Innovation				
Unit-2	<b>Creative Problem Solving:</b> Techniques of enhancing creativity – Measures to overcome hindrances to creativity – creative problem solving – Heuristics, brainstorming, Synectics & Value Analysis. Creative ideas and opportunities – Exercises on Creative thinking.	10 Hrs.	CO2	PO1 & PO2	POS1
Unit-3	<b>Innovation: Introduction</b> Concept of innovation, Approaches to innovation, innovation process- Types / approaches of innovations, Innovation Management as a process; Assumptions and barriers to innovations- Successful & Un-Successful innovations	10 Hrs.	CO3	PO4	POS1
Unit-4	<b>Strategic considerations on innovations</b> - innovation platforms that incorporate new product development, process innovations, service innovation, service design innovation, <i>Jugaad – the desi way</i> - Intellectual property of innovations, legal aspects of innovations	9 Hrs.	CO4	PO4	POS1

### References

1. CK Prahalad and MK Krishnan : The new age of innovation, McGraw Hill
2. Peter F.Drucker, Innovation and Entrepreneurship, Harper Collins, 1999
3. Paul Traut: Innovation Management and New product Development ,Pearson
4. Mauborgne, René, Blue Ocean Strategy, Boston, Harvard Business School Press, 2005.
5. Snyder, Duarte, Unleashing Innovation, How Whirlpool Transformed an Industry, JosseyBass, 2008

**Course Title : MANAGING GROWTH AND DIVERSIFICATION**

**Course Code: B21CCS562****Course Description:**

*This course on Managing Growth and Diversification focuses on understanding and managing the growth of the organization from a small scale startup to a big conglomerate. Students will learn about the strategies of growth and details regarding rate, direction and different methods of growth of the organization. The course also will sensitize towards the operational issues and cultural issues in various types of growth option the organization pursues.*

**Course Objectives:** The objective of this course is to:

1. To understand various growth strategies for organizations they will lead in future
2. To provide set of frameworks for analyzing growth opportunities
3. To gain operating frameworks for various diversification options available for firms at various stages
4. To develop leadership challenges associated with managing growth and diversification
5. To understand the cultural complexities involved various types of diversification

**Course Outcomes:** On successful completion of this course students shall be able to:

1. Understand the complexities of managing growth for an organization
2. Understand various types of growth strategies and evaluate them for the suitability for their organization
3. Understand and compare various vehicles of growth for an organization. Managing smooth transition and cultural integration process.
4. Compare organic vs inorganic methods of diversification for growth.

**Course Pre-requisites:** Entrepreneurship, Startups, Business.**Pedagogy:** Direct Method, ICT, Problem-solving, Case based**LTP:** 2:1:0**Course type:** SC**Contact Hours:**39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction:</b> - Concept of growth, Understanding about the rate of growth, Growth and Profitability, Industry vs organization growth, Investor expectation about growth, Case Studies	10 Hrs.	CO1	PO2	POS1
Unit-2	<b>Growth Strategies-</b> Various Growth Strategies, Market Penetration, Market Extension, Product expansion, Diversification etc. drawbacks and benefits, Case Studies.	10 Hrs.	CO2	PO1 & PO2	POS1

Unit-3	<b>Growth through diversification</b> - Types of diversification, Vertical diversification and Horizontal diversification, Concentric vs conglomerate diversification strategies. Case Studies	10 Hrs.	CO3	PO4	POS1
Unit-4	<b>Mode of Diversification-</b> Organic vs inorganic diversification methods, Benefits and drawbacks of each type, suitability of each of the method of diversification, leadership and cultural issues involved. Types of Inorganic growth, Mergers and acquisitions, Takeovers and JVs and Strategic Alliances and other forms of growth Case Studies	9 Hrs.	CO4	PO4	POS1

**Reference Books:**

1. Dharendra Kumar, Enterprise Growth Strategy: Vision, Planning and Execution, Gower Publishing, Ltd.
2. Peter S. S. Cohan, Disciplined Growth Strategies: Insights from the Growth Trajectories of Successful and Unsuccessful Companies, Apress Publishers, 1st ed. Edition
3. Sudi Sudarsanam, Creating Value from Mergers and Acquisitions: The Challenges, FT Prentice Hall, Reprint edition
4. Arthur A. Thompson, A. J. Strickland, Strategic Management: Concepts and Cases, McGraw-Hill Companies.

**Course Title: NEW VENTURE PLANNING****Course Code: B21CCS563****Course Description:**

The course focuses on understanding how business incubators work, who they are right for, and how to quantitatively measure their success. It will allow students to understand the current or future business needs. This course will give the students the tools to differentiate between financing options and incubator types, understand how to build a successful business plan, model and track incubator success, and provide financial literacy in the world of business incubation. After completing this course, the learner should feel competent in how to start, manage, and assess business incubators.

**Course Objectives:** The objective of this course is to:

1. The main objective of this course is to familiarize the learners with aspects related to new venture planning
2. To understand the crucial aspects of industry and markets
3. To create a formidable value proposition, identifying and mobilizing human capital needed for new business
4. To familiarize students with financial resources mobilization, allocation and managing in the process of new venture creation.

**Course Outcomes:** On successful completion of this course students shall be able to:

1. Able to formulate a business plan for a new venture
2. Comprehend and use multiple factors influencing the planning and starting a new venture.
3. Describe the strategies for managing and leading people in a new venture
4. Identify and allocate financial resources in a new venture effectively.

**Course Pre-requisites:** Entrepreneurship, Startups, Business.**Pedagogy:** Direct Method, ICT, Problem solving, Case based**LTP:** 2:1:0**Course type:** SC**Contact Hours:**39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Business Idea:</b> New ventures- Creating and identifying opportunities - Techniques for exploring change-Techniques for exploring product inadequacies; Getting	10 Hrs.	CO1	PO2	POS1

	Sensitized with industry and market: Defining the market and industry; concentration and geographic spread: Estimating market size; SWOT analysis- Screening and selecting the appropriate option. Case study.				
Unit-2	<b>Value proposition and branding:</b> Identifying target customers-Defining value proposition- Sustainable banking and its importance, Sustainable entrepreneurship, need, and its importance in the current scenario. Case studies on sustainable branding and sustainable entrepreneurship.	10 Hrs.	CO2	PO2	POS1
Unit-3	<b>Managing and leading people:</b> Attracting the right people- Team building; Organizational structure, design and control; Shaping Culture - Leadership and management - Entrepreneurial leadership	10 Hrs.	CO3	PO2	POS1
Unit-4	<b>Financial Resources:</b> Studying and comparing different sources (e.g. banks, venture capital, angel investors, private equity, crowd-funding, etc.) of finance; Selecting the right source of finance Preparing and using financial forecasts: Forecast sales turnover, income statement and costs - Forecast breakeven point SMART Performance metrics; Valuing the business	9 Hrs.	CO4	PO2	POS1

**Reference Books:**

1. Bruce R. Barringer, R. Duane Ireland Entrepreneurship: Successfully Launching New Ventures Pearson Latest edition
2. David H. Holt Entrepreneurship: New Venture Creation Pearson Latest edition
3. Inge Hill Start-Up: A Practice Based Guide For New Venture Creation MacMillan Latest edition
4. Marc H. Meyer, Frederick G. Crane New Venture Creation: A n Innovator’s Guide to Entrepreneurship MacMillan Latest edition
5. Sahay, V Sharma Entrepreneurship and new Venture Creation Excel Latest edition
6. Bruce R. Barringer Preparing Effective Business Plans: An Entrepreneurial Approach Pearson Latest edition
7. Stephen Spinelli, Robert J. Adams New Venture Creation: Entrepreneurship for the 21st Century McGrawHillLatest edition

8. Paul Burns New Venture Creation: A Framework for Entrepreneurial Start-ups MacMillan Latest edition.

<b>Course Title : PROJECT FEASIBILITY ANALYSIS</b>
<b>Course Code: B21CCS564</b>
<p><b>Course Description:</b></p> <p>Project feasibility study is used to determine the viability of a project. It tells us whether a project is worth the investment by its promoters. Generation of ideas is not enough; the business ideas must stand the scrutiny from techno-economic, financial and legal perspectives. Feasibility literally means whether there exists a sizeable market for the proposed product/service, what would be the investment requirements and where to get the funding from, whether and wherefrom the necessary technical know-how to convert the idea into a tangible product may be available, and so on.</p>
<p><b>Course Objectives:</b> The objective of this course is to:</p> <ol style="list-style-type: none"> <li>1. To acquaint students with the importance of conducting a feasibility study prior to any project such as establishing a new project, expansion of existing project, and replacements of major machinery and equipment.</li> <li>2. To teach students the nature and scope of a project feasibility study.</li> <li>3. To elaborate the purpose and contents of the main studies that make up the feasibility study which are: the marketing study, the technical study, and the financial study</li> <li>4. To illustrate the importance and elements of the legal, organizational, and environmental impact study of the project.</li> <li>5. To acquaint students with the analysis of the impact of the project on the economy, and the society.</li> </ol>
<p><b>Course Outcomes:</b> On successful completion of this course students shall be able to:</p> <p>CO1: Design the framework for a sound project feasibility study.</p> <p>CO2: Conduct a simple marketing feasibility study.</p> <p>CO3: Determine the components of the technical feasibility study.</p> <p>CO4: Conduct financial analysis to determine the viability of the project.</p> <p>CO5: Identify the scope of the project environmental impact study, project organization study, and legal study.</p>
<p><b>Course Pre-requisites:</b> General Management.</p>
<p><b>Pedagogy:</b> Direct Method, ICT, Problem solving, Case based</p>
<p><b>LTP:</b> 2:1:0</p>
<p><b>Course type:</b> SC</p>

**Contact Hours: 39**

<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to Project feasibility:</b> Project- concept, need, importance, elements of project, Why it is crucial to assess project feasibility? Identification and exploration of business scenarios–pre identification, Identification and exploration of business scenarios. Feasibility Study report: The legal and Organizational Study	10 Hrs.	CO1	PO2	POS1
Unit-2	<b>Market and Technical Feasibility:</b> Technical feasibility, method for technical feasibility analysis, Planning phase, Construction & operational phase, Market Feasibility: Market Research, Demand forecasting, marketing management	10 Hrs.	CO2	PO2	POS1
Unit-3	<b>Financial and Environment feasibility:</b> Estimate total capital requirements- total investment costs, Financial statements, Economics of operation, Break even analysis, customer demand forecasting analysis, Environmental Impact Analysis, Social Cost Benefit Analysis.	10 Hrs.	CO3	PO2	POS1
Unit-4	<b>Project Risk Analysis and Decision making:</b> Project contracting, Project organization, Project time monitoring and cost monitoring, Project over runs, Project Control - Project Monitoring and Review, Project Monitoring and Evaluation. Project risk analysis- Sources, Types, and Perspectives, Sensitivity Analysis, Scenario Analysis, Break Even Analysis, Decision Tree Analysis. Feasibility Study Decisions	9 Hrs.	CO4	PO2	POS1

**Reference Books:**

1. David S. Clifton, David E. Fyffe (1977). Project feasibility analysis: a guide to profitable new ventures. Wiley
2. Prasanna Chandra (2019), Projects: Planning, Analysis, Selection, Financing, Implementation and Review, McGraw Hill (India) Pvt. Limited, New Delhi

3. Austin, James (1984). Agro industrial project analysis. World Bank Publication. Available at <http://documents.worldbank.org/curated/en/672351468183893125/Agroindustrial-project-analysis>



## VII Specialization: Marketing & Human Resource

<b>Course Title : RETAIL MARKETING</b>					
<b>Course Code: B21CCS571</b>					
<b>Course Description:</b>					
This course provides the student with a comprehensive view of retailing, an analysis of the retail environment and exposure to issues and challenges in designing retail mix strategies. This course will enable students to develop decision making skills related to retailing. Understand effective methods and strategic required for retail management					
<b>Course Objectives:</b>					
To provide the knowledge of basic concepts of retail management.					
2. To understand the various dimensions related to retail management & retail operations.					
3. To provide insights into all functional areas of retailing.					
4. To give an account of essential principles of retailing.					
<b>Course Outcomes:</b>					
<b>This course will enable students to:</b>					
After the completion of the course, students will be able to:					
CO1: Explain the concept, importance and functions of retail business.					
CO2: Elaborate and analyze the concepts of retail operations.					
CO3: Explain the retail marketing mix and decisions related to these elements.					
CO4: Analyze about the retail marketing in the trend					
<b>Course Pre-requisites: Basics of retail management</b>					
<b>Pedagogy:</b> Lectures, E-content, ,ICT . case study					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> Soft Core					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>Contact hours</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>

Unit-1	<p><b>Unit-1: Introduction</b></p> <p><b>INTRODUCTION TO RETAILING.</b></p> <p>Definition – functions of retailing - types of retailing – forms of retailing based on ownership - Retail theories – Wheel of Retailing – Retail life cycle - Retailing in India – Influencing factors – present Indian retail scenario - Retailing from the International perspective</p>	9 hours	CO1	PO2	POS 1
Unit-2	<p><b>Unit-2: RETAIL OPERATIONS.</b></p> <p>Choice of Store location – Type of Location, Influencing Factors, Market area analysis – Trade area analysis – Rating Plan method - Site evaluation - Retail Operations - Store Layout: Store designing – Space planning, and visual merchandising –Meaning &amp;Role, Tools &amp; Technique of visual merchandising, Merchandise Management: Process, Inventory management – Category Management</p>	10 hours	CO2	PO2	POS 1
Unit-3	<p><b>Unit-3: RETAIL MARKETING MIX</b></p> <p>Retail marketing mix – Introduction. <b>Product</b> – (Merchandise Management revisited) – Advertising and Sales promotion, Store Positioning, Retail Marketing, Mix, CRM, Advertising in Retailing; Retail Merchandising; Buying function, Markups and Markdown in merchandise management, shrinkage in retail merchandise management</p>	10 hours	CO3	PO2	POS 1
Unit-4	<p><b>Unit-4: IMPACT OF IT IN RETAILING.</b></p> <p>Non store retailing (E tailing), The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf</p>	10 hours	CO4	PO2	POS 1

	labels – customer database management system - Legal aspects in retailing - Social issues in retailing - Ethical issues in retailing. Introduction to Retail Research and shopping mall management. Cases in Indian Context on Retail Management				
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**Reference Books:**

1. Barry Bermans and Joel Evans, "Retail Management – A Strategic Approach", 9<sup>th</sup> edition, PHI Private Limited, New Delhi, 2013.
2. Swapna Pradhan, Retailing Management, 3/e, 2011 Tata McGraw-Hill Education
3. A.J. Lamba, "The Art of Retailing", 2/e edition, Tata Mc GrawHill, New Delhi, 2003.
4. Suja Nair: Retail Management, 2011, Himalaya Publishing House.
5. Rosemary Varley, Mohammed Rafiq, Retail Management, 2/e, 2006 Palgrave Macmillan
6. Siva Kumar; Retail Marketing, Excel Books.
7. James R. Ogden & Denise T. Ogden, Integrated Retail Management 2007, Biztantra Cengage Learning
8. Levy & Weitz, Retail Management.

**Course Title : LOGISTICS & SUPPLY CHAIN MANAGEMENT****Course Code: B21CCS572****Course Description:**

This course provides students with the core knowledge related to a wide variety of supply chain activities, including demand planning, manufacturing planning and control, purchasing, transportation management, warehouse management, inventory control, material handling, product and service support, information technology, and strategic supply chain management. The program takes a balanced approach to supply chain education, requiring courses in operations, logistics, and purchasing for all students.

**Course Objectives:** The objective of this course is to:

1. To develop an understanding of basic concepts and role of Logistics and supply chain management in business.
2. To understand how supply chain drivers play an important role in redefining value chain excellence of Firms.
3. To develop analytical and critical understanding & skills for planning, designing and operations of supply chain.
4. To understand, appraise and integrate various supply chain strategies.

**Course Outcomes:** On successful completion of this course students shall be able to:

CO1: To understand the fundamentals of elements and functions of logistics, supply chain, role of drivers and demand forecasting.

CO2: To apply various techniques of inventory management and their practical situations.

CO3: To analyze how supply chain decisions related to facility location can be applied to various industries and designing the supply chain.

CO4: To analyze logistics and supply chain strategies creating value generation and utilising IT applications.

**Course Pre-requisites: Supply chain management****Pedagogy: Direct Method, ICT, Case based****LTP: 2:1:0****Course type: SC****Contact Hours: 39**

<b>Units</b>	<b>Detailed Syllabus</b>	<b>Contact hours</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
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Unit-1	<p><b>Definition of Logistics, Scope of logistics,</b>  Logistics –a system concept, Objectives of Logistics management. Understanding the Supply Chain-Supply Chain-definition, Elements of supply chain, Objective of supply Chain, Importance of Supply chain decisions, Functions of Supply Chain, Process views of supply chain, Fisher Framework, Hau L Lee – Triple A Supply Chain. Supply Chain Performance: achieving Strategic fit &amp; scope-Competitive &amp; Supply Chain Strategies, Achieving strategic fit, Expanding strategic scope, Challenges to achieve and maintain strategic fit, Supply chain management vs logistic management, Supply chain vs Value chain. Designing the supply chain network- Role of distribution in the supply chain, Factors influencing distribution network design.</p>	9 hours	CO1	PO2	POS 1
Unit-2	<p><b>Supply chain drivers-</b> Functional drivers of supply chain performance a) Facilities Location (Factors affecting facility location decision, Metrics for facility location decision) b) Inventory Management (Objective of Inventory Management, Types of Inventory, Inventory Associated Costs) c) Transportation (Introduction to Modes of Transportation, Importance of various modes and their comparison/application, Trends and Growth in Development of Transport, Transporting Energy Commodities); Cross-functional drivers a) Sourcing (The role of sourcing in supply chain, Total Cost of Ownership, Supplier Selection) b) Pricing ( Role of pricing and</p>	10 hours	CO2	PO2	POS 1

	revenue, Pricing and revenue management for Bulk, Perishable and agriculture produce, Pricing Strategies practiced by Retail) c) Information.				
Unit-3	<b>Inventory management-</b> Definition of Inventory, Inventory types & functions; EOQ Model and Buffer Stock, Assumptions, Instantaneous Replenishment case, Demand and production rate are different, When backorders are allowed, Buffer Stock and ROL. Inventory Control- ABC Analysis, VED Analysis. Warehouse Management- Warehouses- types and functions, Warehousing-site selection, layout, decision, Warehousing-costing, strategies, Performance parameters, Cold chain infrastructure, Role of CWC and FCI.	10 hours	CO3	PO2	POS 1
Unit-4	<b>Transportation modes-</b> Rail, road, Waterways & airways, Evolution of Transportation system, Transportation infrastructure, Role of TMS, Transportation Decisions. Introduction to 3PL & 4PL. Role of 3 PL companies, Importance of 4 PL companies. IT in supply chain (Information)- Role of IT in a supply chain, The supply chain IT framework, Significance of SAP/RFID, The future of IT in the supply chain, Supply chain IT in practice, TMS (Transport Management System), WMS (Warehouse Management System), Green Supply chain	10 hours	CO4	PO2	POS 1

**Reference Books:**

1. David J. Bloomberg, Stephen LeMay & : Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi, 2003.
2. Satish C. Ailawadi & Rakesh Singh : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005
3. Supply Chain Management: Text and cases Shah, J. (2009) Pearson, New Delhi.

4. Logistics Management- The Supply Chain Imperative Sople V. Vinod , Pearson Education
5. Business Logistics/Supply Chain Management Ballou Srivastava, Pearson Education
6. Logistics and Supply Chain Management Christopher, M (1992) Pitman Publishing, London.
7. Logistics and Supply Chain Management Cases and Concepts Raghuram, Rangaraj MccMillan
8. Supply Chain Management N. Chandrasekaran Oxford
9. Supply Chain Management Pankaj Madan Neeraj Anand Global Academic Publishers & Distributors
10. Supply Chain Logistics Management-2nd Edition Bowersox, Closs, Cooper McGraw Hill

**Course Title: ORGANIZATIONAL CHANGE AND DEVELOPMENT****Course Code: B21CCS573**

**Course Description:** In the age of fast paced changes in the field of technology, globalization, changing nature of workforce and environmental and social focus the organizations and their members must keep developing and changing themselves to respond to these factors. The development is required at levels of human processes (at individual, teams, and organizational level), organization design and culture, technological choices, HR processes and systems and strategic orientation. This course will equip the participants with the approaches and methods of development and change at these aspects of organization to realize their full potential and to perform well in the market field.

**Course Objectives:** The objective of this course is to:

- (1) provide you with an opportunity to become familiar with the concept of change management.
- (2) develop an awareness and fundamental knowledge of the need for change, why organizations change or fail to change, and how to plan for, manage and measure change.
- (3) develop an awareness of the leadership issues and role of the leader in organizational change.
- (4) help further develop and expand your critical thinking and analytical skills.

**Course Outcomes:** On successful completion of this course students shall be able to:

- CO1: Developing a basic understanding and appreciation for the issues and conditions creating the need for change in modern organizations
- CO2: Developing an understanding of the strategic role of change in the organization and the impact of change (or failure to change) on organizational performance
- CO3: Developing a basic understanding and fundamental knowledge of the models and theories of change management
- CO4: Learning how to apply some of the key concepts and tools organizational development and change leadership and management.

**Course Pre-requisites:** Financial accounting, Cost and Management Accounting

**Pedagogy:** Direct Method, ICT, Problem solving, Case based

**LTP:** 2:1:0

**Course type:** SC

**Contact Hours:** 39

Units	Detailed Syllabus	Contact hours	CO	PO	PSO
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Unit-1	<b>Organizational Change:</b> Concept and Significance; nature of change, Internal & External changes, types of change, Managing Change; Concept of Analyzing the Environment; Perspectives on Change: Contingency; Resource Dependence; Population Ecology; Implications of Change.	9 hours	CO1	PO2	POS 1
Unit-2	<b>Organizational renewal:</b> The challenge of change and its impact: operational effect, psychological effect, social effect; people reactions to change. Changing the organizational culture Resistance to change lifecycle to resistance to change, resistance model of change, driving forces and restraining forces blocking change, overcoming and minimizing resistance to change.	10 hours	CO2	PO2	POS 1
Unit-3	<b>Organization development</b> -Introduction, history, evolution of OD, OD interventions: Need, Evolution of OD, OD Assumptions & Values. OD Models: 5 stage model of OD, Action Research model of OD & its features, OD practitioners, Role and style of OD practitioners, Formation of Practitioner and client relationship, relationship modes and issues in relationship.	10 hours	CO3	PO2	POS 1
Unit-4	<b>Diagnosing Organizations-</b> Need for diagnostic models, organization, group, individual level diagnosis, Collecting and analyzing the diagnostic information, Feeding Back of diagnostic information, designing interventions, overview of interventions, evaluating and Institutionalizing OD Interventions.  <b>Team development Interventions:</b> Organizing around teams, need for team development, team	10 hours	CO4	PO2	POS 1

	development process, outdoor experiential laboratory training, role negotiation, role analysis				
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**Reference Books:**

10. Beckhanrd, Richard and Harris, Reuben T., Organizational Transitions: Managing Complex Change, Addison, - Wesley, Mass
11. Kanter, R.M., Stein, B.A and Jick, T.D., The Challenge of Organizational Change, Free Press, New York.
12. Hammer, Michael and Champy, James, Reengineering the Corporation: A Manifesto for Business Revolution, Harper Business, New York.
13. Hurst, David K., Crisis and Renewal: Meeting the Challenge of Organizational Change, Harvard University Press, Mass

**Course Title : COMPENSATION MANAGEMENT****Course Code: B21CCS574****Course Description:**

The objective is to equip students with comprehensive knowledge in compensation management, its principles, designing compensation system in the organizations.

**Course Objectives:** The objective of this course is to:

4. To familiarize students about concepts of compensation management
5. To acquaint students about the effective management of compensation policies, strategies and systems.

To analyze contemporary strategic compensation and design compensation system in the organizations.

**Course Outcomes:** On successful completion of this course students shall be able to:

CO1: To discuss the importance and principles of compensation management

CO2. To relate the bases of compensation

CO3. To appraise the present trends in calculation of incentives and other pay systems

CO4. To understand the compensation Laws in India

**Course Pre-requisites:** Compensation management, wages**Pedagogy: Direct Method, ICT, Problem solving, Case based****LTP: 2:1:0****Course type: SC****Contact Hours: 39**

<b>Units</b>	<b>Detailed Syllabus</b>	<b>Contact hours</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	Introduction to Compensation Management: Concept, principles and practices; Types of wages, Exploring and Defining the compensation context – Intrinsic compensation - Extrinsic compensation -- Compensation Trends in India	9 hours	CO1	PO2	POS1
Unit-2	Performance management and reward systems. Performance Coaching, Mentoring and Counseling, Competency development, Use of technology and e-PMS, International Aspects of	10 hours	CO2	PO2	POS1

	PMS. Performance systems trends, Ethical Perspectives in performance appraisal.				
Unit-3	Components of Compensation; Basic Pay, D.A. Incentives Plans; Profit Sharing Schemes; Employee Stock Ownership; Fringe benefits & retirement benefits, provident fund, gratuity, pension, Compensating the Flexible Workforce Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency based pay	10 hours	CO3	PO2	POS1
Unit-4	Compensation laws in India: Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity.	10 hours	CO4	PO2	POS1

**Reference Books:**

1. Milkovich & Newman , Compensation, McGraw Hill.
2. T.J. Bergman , Compensation Decision Making, Harcourt, Fort Worth, TX
3. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.
4. T.N.Chhabra & Savitha Rastogi Compensation management, Sun India Publications.
5. Gary Dessler , Human Resource Management, Prentice Hall.
6. Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance :Book by Michael Armstrong

## SIXTH SEMESTER

<b>Course Title : ENTREPRENUERSHIP DEVELOPMENT</b>					
<b>Course Code: B21CC0601</b>					
<b>Course Description:</b> This course is designed for the purpose of exposing students to entrepreneurship is to motivate them to look at entrepreneurship as a viable, lucrative and preferred career. The students develop and systematically apply an entrepreneurial way of thinking that will allow them to identify and create business opportunities.					
<b>Course Objectives:</b>					
1. The objective of this course is to acquaint students with the conceptual, applied, practical knowledge and skills about entrepreneurship and small business development.					
2. To understand the importance of Financial and technical and social feasibility of the Project. To know how to prepare the Business plan and institutional assistance to small scale enterprises in India.					
<b>Course Outcomes:</b>					
CO1: Understand the development of entrepreneurship as a field of study and as a profession.					
CO2: Comprehend the SSE in the development of the Indian Economy.					
CO3: Analyze the business decisions involved in starting a new business venture.					
CO4: Determine the financial and non-financial assistance to SSE.					
<b>Course Pre-requisites: Basics of Entrepreneurship</b>					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT-1	<b>Introduction to Entrepreneurship</b> Introduction; Meaning & Definition of Entrepreneurship; Entrepreneur & Comprise; Functions of Entrepreneur; Factors influencing Entrepreneurship; Pros and Cons of being an Entrepreneur; Qualities of an Entrepreneur; Types of Entrepreneur; Women Entrepreneur.	12Hrs	CO1	PO2	PSO3

<b>UNIT-2</b>	<p><b>SSI and Social Entrepreneurship</b></p> <p>Meaning; Product Range; Capital Investment; Ownership Patterns; Meaning and importance of Tiny Industries, Ancillary Industries, and Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSIs and the steps taken to solve the problems.</p> <p><b>Social entrepreneurship - Rural entrepreneurship, MSME Policies. Make-In India, Start-Up India, Stand-Up India</b></p>	<b>12Hrs</b>	<b>CO2</b>	<b>PO2</b>	<b>PSO3</b>
<b>UNIT-3</b>	<p><b>Family Business</b></p> <p>Importance of family business, Types, History, Responsibilities and rights of shareholders of a family business, Succession in family business, Pitfalls of the family business, strategies for improving the capability of family business, improving family business performance.</p>	<b>14Hrs</b>	<b>CO3</b>	<b>PO2</b>	<b>PSO3</b>
<b>UNIT-4</b>	<p><b>Sources of Business Ideas And Tests Of Feasibility</b></p> <p>Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning &amp; control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered.</p> <p><b>Institutions Supporting Entrepreneurs</b></p> <p>Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial</p>	<b>14Hrs</b>	<b>CO4</b>	<b>PO2</b>	<b>PSO3</b>

	assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI's and Tax Concessions Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.				
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## REFERENCE BOOKS

1. Vasanth Desai, Management of Small Scale Industry, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Dr. Asha R Gupta, Women Entrepreneurship and Economic Empowerment, HPH
4. Dr. Venkataramana ; Entrepreneurial Development, SHB Publications

<b>Course Title: STRATEGIC MANAGEMENT</b>					
<b>Course Code: B21CC0602</b>					
<b>Course Description:</b> This course introduces the key concepts, tools and principles of strategy formulation and competitive analysis. The course is focused on the information, analyses, organizational processes and skills and business judgment managers must use to devise strategies position their business.					
<b>Course Objectives:</b>					
1. To expose participants to various perspectives and concepts in the field of strategic management					
2. To help participants develop skills for applying these concepts to the solution of business problems					
3. To help students master the analytical tools of strategic management					
<b>Course Outcomes:</b>					
CO1: Understand the various concepts in the field of strategic management					
CO2: Develop the skills for appraisal and analyzing the external environment					
CO3: Familiarize with changes in organizations and new innovation.					
CO4: Determine the various competitive strategy, Strategic evaluation and control.					
<b>Course Pre-requisites:</b> Basic Concepts of Strategic Management					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
UNITS	SYLLABUS	CH	CO	PO	PSO
UNIT -1	<b>Strategic Management: An Introduction</b> Strategic thinking Vs Strategic Management Vs Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision	14Hrs	CO1	PO5	PSO3



	<p>making, levels of strategies, The strategic management process, strategic management: merits and demerits</p> <p><b>Mission, Objectives, Goals and Ethics</b></p> <p>What is mission, concept of goals, Integration of individual and organization goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision A-must, ethics and strategy</p>				
<b>UNIT-2</b>	<p><b>External environment: Analysis and appraisal</b></p> <p>Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT: A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental Information.</p>	12Hrs	CO2	PO5	PSO3
<b>UNIT-3</b>	<p><b>Organizational change and innovation: -</b></p> <p>Planned and unplanned change, causes or forces of organizational change, managing planned change, choosing a change strategy, creativity and innovation in organizations, organizational creativity and innovation process, learning organization</p>	12Hrs	CO3	PO5	PSO3

<b>UNIT-4</b>	<p><b>Generic competitive strategy: -</b>  Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy</p> <p><b>Corporate strategy: -</b> Concept of corporate strategy, offensive strategy, defensive strategy, scope and significance of corporate strategy</p> <p><b>Strategic evaluation and control:-</b>  Evaluation of strategy and strategic control, why strategy evaluating, criteria for evaluation and the evaluation process, strategic control process, types of external controls</p>	14Hrs	CO4	PO5	PSO3
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**REFERENCE BOOKS**

1. Strategic Management by CA Meeta mangal,
2. Strategic management -an integrated approach by W.L.Hill & Gareth.R Jones
3. Business Strategy-Managing uncertainty, opportunity and enterprise by J.C.Spender
4. Strategic Management Concepts by Robert E Hoskisson and Michael A Hitt

<b>Course Title : PRINCIPLES OF INVESTMENT MANAGEMENT</b>					
<b>Course Code: B21CC0603</b>					
<b>Course Description:</b> This course will provide an introduction to the basic principles of investing. It will cover both theoretical and practical applications of portfolio management including concepts of risk, return, securities market function and the analysis of debt and equity securities.					
<b>Course Objectives:</b>					
1. To distinguish the ultimate investments of the financial system and real economy in investment.					
2. Explain the investment environment and the research levels.					
<b>Course Outcomes:</b>					
CO1: Understands the existence of investment theories and the lessons drawn from them that are relevant to investments.					
CO2: Describe the principles, Fundamentals and technical Analysis of Investments.					
CO3: Understands the concepts Primary markets and Secondary Market.					
CO4: Analyze & Interpret the essence of portfolio management					
<b>Course Pre-requisites:</b> Basics Concepts of Investment					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT -I</b>	<b>Introduction to Investment</b> Types, scope-Speculation-Gabling-Risks of investment-Features of Investments-Avenues of Investment-Security form of investment- Non-securities form of investment, Innovation financial instruments-credit rating of debt instruments. New Instruments traded in market-Zero Coupon Bond, Deep discount Bonds, Flexi	12Hrs	CO1	PO4	PSO3

	bonds, Loyalty coupons, share warrants, Stock invest, credit rating-Meaning, key factors, merits and demerits, Agencies- CARE, ICRA, CRISIL.				
<b>UNIT-2</b>	<b>Fundamental and Technical Analysis-</b> Economy, Industry and company analysis, benefits of fundamental analysis-technical analysis-Assumptions-Differences between fundamental and technical analysis-brief description on important tools of technical analysis-How to pick blue chips.	14Hrs	CO2	PO4	PSO3
<b>UNIT-3</b>	<b>Financial Market</b> Primary and Secondary markets-inter-relationship between primary and secondary markets-Stock markets-NSE & BSE-Stock Market reforms: pre computerization era and reforms done after computerization, Speculators-Listing, trading and settlement-membership-Depositories and benefits of depositories- A brief study on stock indices using BSE & NSE-Meaning and uses-Speculator dealings-A brief introduction of Government Securities market-Book building.	14Hrs	CO3	PO4	PSO3
<b>UNIT-4</b>	<b>Portfolio Management</b> Concept-Benefits of Mutual Funds-Organizational structure-Product variety-Measurement and Evaluation of Mutual Funds performance- Role of Association of Mutual Funds in India ( AMFI). Meaning, objectives, Factors influencing portfolio construction-Beta- Meaning and uses. Calculation of Alpha & Beta returns using CAPM, problems in CAPM.	12Hrs	CO4	PO4	PSO3

**REFERENCE BOOKS:**

1. Bhalla V.K-Investment Management, Sultan Chand & Co
2. Prasana Chandra- Investment analysis and Portfolio Management, Mc Graw Hill education
3. Preeti Singh-Investment Management, Himalaya Publishing House
4. GrewalNavjot & Grewal SS –Making money on Stock market Vistion Books Pvt Ltd, New delhi

<b>Course Title : E-COMMERCE AND TALLY</b>					
<b>Course Code: B21CC0604</b>					
<b>Course Description:</b>					
E commerce with Tally course is not just theoretical program, but it also Exposes the students to E commerce world, new innovations in E commerce and future of Business through e commerce and Tally software make students to learn Payroll and Good and service tax calculations, This continuous practice, to make students ready with required skill for employability in the job market.					
<b>Course Objectives:</b>					
1. To investigate the strategic implications of e-commerce with emphasis on existing companies					
2.To navigate the broad range of new innovations available within the e-commerce.					
3.To Understand usage of Tally software for the business purpose.					
4.Understands the applicability of tally for taxation.(specially GST)					
<b>Course Outcomes:</b>					
CO1:Determine the need and role of E commerce for Digital Society.					
CO2: Analyze the need and Importance of New Innovation E Commerce World.					
CO3: Create company, enter accounting voucher entries including Payroll voucher entries, Attendance calculations, payroll sheets in Tally ERP.9					
CO4: Explore the Taxation Features in TALLY ERP 9					
<b>Course Pre-requisites: Digital awareness, online transaction, Computer Fundamentals, and Basic Accounts and Taxation.</b>					
<b>Pedagogy:</b> Direct Method, ICT& FLIPPED CLASSROOM and Hands on learning.					
<b>LTP:</b> 3-0-1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>Unit-1</b>	<b>Introduction to E-Commerce:</b> - Meaning and concept: Electronic commerce versus traditional commerce; Media convergence; Ecommerce and e-business; Channels of e-	14 Hrs	CO1	PO1	PSO1

	commerce; Business application of e-commerce; need for-commerce; E-Commerce Consumer applications, E-Commerce Organization applications ecommerce as an electronic trading system special features. E-commerce models; supply chain management, product and service digitations remote servicing, procurement; on line marketing and advertising.				
<b>Unit-2</b>	<b>Innovation in Ecommerce;</b> Voice Commerce, Artificial Intelligence and Smart Services, Social media, personalized Customer experience, Internet of Things, Augmented Reality, Block chain, Drones in E commerce, Virtual Communalilty, Types of e-payment systems; E cash and currency servers, e-cheques Digital token based credit cards, smart cards, electronic Purses and debit cards.	14 Hrs	CO2	PO1	PSO1
<b>Unit-3</b>	<b>Application of Tally for Business Growth;</b> Introduction to Tally, ledger creation, Accounting Vouchers, Exploring Payroll in Tally.ERP 9,Features for creating a Pay Slip, Payroll Info, Pay Heads, Employee Groups, Employees, Salary Details, Units ( Work), Attendance / Production Type, Voucher Types, Working with Payroll vouchers: Attendance Vouchers, Voucher Class in Payroll Vouchers, Payroll Voucher Entry, Payroll Auto Fill Voucher Entry, Defining Payroll	14 Hrs	CO3	PO1	PSO1

	Reports, Working with Statements of Payroll Reports: Pay Slip Reports, Pay Sheets Report, Payroll Statements Report.				
<b>Unit-4</b>	<b>Taxation in Tally;</b> Introduction to GST in Tally, CGST, IGST, and SGST. GST rates and Classifications, GST features in Tally, GSTR-1, GSTR-2A,GSTR-2, GSTR1A,GST Calculation in Tally(Simple Problems)	10 Hrs	CO4	PO1	PSO1

### REFERENCE BOOKS:

1. Elberse, Anita, "Should you Invest in the Long Tail?" Harvard Business Review, July-Aug 2008. (See Canvas site for retrieval information)
2. Kalakafa Whinston Pearson - Frontiers of electronic Commerce 1996
3. P.T. Joseph S.J., E-Commerce, second edition PHI 2007, PHI Pvt. Ltd., New Delhi
4. E-COMMERCE: A Managerial Perspective, P.T. Joseph, PHI, fifth printing
5. Tally – ERP 9.0 in Simple Steps, Kogent Learning Solutions Inc., DreamtechPress
6. Agarwal, K.N and Deeksha Ararwalar; Business on the Net; What's and How's of ECommerce; Macmillan, New Delhi. 2006
7. Agarwal, K.N and Deeksha Ararwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi.



<b>Course Title: INTERNATIONAL OPERATIONS MANAGEMENT</b>					
<b>Course Code: B21CC0605</b>					
<b>Course Description:</b> It involves management process which has to take into consideration production market (labor and capital) and international customer requirements. Understanding of the strategic and operational decisions in managing manufacturing and service organizations and appreciation of the role of operations management function in an organization.					
<b>Course Objectives:</b> This course intends to develop familiarity with the concepts of production systems, their constraints and linkages with the overall strategic perspectives. Designing the process, analysis and improvement, operating the system and making product and preparing for success and sustainability. Interface of operations management with other managerial areas.					
<b>Course Outcomes:</b> CO1: Develop an understanding of operations management at global level CO2: Understand the Interface of operations management with other managerial areas CO3: Analyze the operations of Planning and Control CO4: Determine the Critical path through PERT					
<b>Course Pre-requisites: Principles of Business Management</b>					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
<b>UNIT -I</b>	<b>Introduction</b> Production and Operations Management, Systems Approach, differentiating between Goods and Services, Production Management Vs Operations Management, Input-Output Profit	14Hrs	CO1	PO5	PSO3

	<p>(Business) Model, Stages of Development, Career Opportunities for Operations Management Organizational Positions.</p> <p><b>Productivity</b>-Concept and definitions, Factors contributing to productivity improvement, Techniques for productivity improvement.</p>				
<b>UNIT-2</b>	<p><b>Process Configuration Strategies</b></p> <p>What is Process, classifying the Process, Types of Process Flows, Best (Process) Practice, Work Process Configuration Types, Intermittent Flow Shop, Flexible Process Systems, Shifting work Configuration Types, Process Analysis and Process Re design</p>	10Hrs	CO2	PO5	PSO3
<b>UNIT-3</b>	<p><b>Operations Planning and Control</b></p> <p>Aggregate Production Planning, Master Production Scheduling (MPS), Materials Requirement Planning (MRP), Capacity Requirements Planning (CRP), Distribution Resource Planning (DRP), Weaknesses of MRP, Manufacturing Resource Planning (MRP II), Emerging Power of ERP; Loading, Sequencing, Routing, Scheduling, Dispatching and Expediting, Line balancing. Cycle-Time Management (CTM), Time-Based Management (TBM), Just-in-Time Delivery (JIT), JIT II, Push Vs Pull – Process Discipline.</p>	14Hrs	CO3	PO5	PSO3

<b>UNIT-4</b>	<b>Arrow Diagramming and Network Analysis</b> PERT Model, Determination of Critical Path, and Distribution of Project Completion time, CPM Model, Time/Cost Relation, Crashing of a Project. Multiple Project Management. <b>Environment, Ethics, Technology and Contingency Planning</b> -Adapting to External Forces, Greening the Environment: Maintenance, Greening the Environment: Design for Disassembly (DFD), Ethics and P/OM, Preparing P/OM for future conditions.	14Hrs	CO4	PO5	PSO3
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## REFERENCE

1. Chase Richard B, et al: Production and Operations Management: Manufacturing and Services, Tata McGraw-Hill Pub. Co., New Delhi
2. Mahadevan B : Operations Management; Theory and Practices, Pearson Education, Delhi
3. Buffa Elwood S & Sarin Rakesh K: Modern Production / Operations Management, John Wiley & Sons, Singapore
4. Adam Everett E & Ebert Ronald J: Production & Operations Management: Concepts, Models & Behavior, PHI, New Delhi
5. Hill T: Operations Management, Palgrave Macmillan, England.

## **Introduction to Major Project/Dissertation:**

All final year UG/PG students of REVA University are required to undergo a 16 weeks Major Research Project. The nature of research activity must be based on their area of specialization and future employability, since a good research could lead to employability.

A Major Research Project period of five to six months helps the graduates to achieve hands on training on execution and delivery of expected results. The constant interaction with the in-house faculty leads to a healthy synthesis of practical experience and the theoretical inputs.

The method ensures a continuous evaluation of the student through a comprehensive grade sheet of many of the latent talents like professional judgment, data handling and analysis, decision making abilities, initiative, leadership and team building etc. that may not be entirely visible during the classroom simulations. There is value addition as projects relevant to the industry are executed with the help of trained graduates without additional cost to the company.

## **Course Objectives**

- Develop problem solving, decision making, interpersonal skills by contributing to the organizations' day to day activities and performing the role assigned.
- Develop work ethics, values and exhibit professionalism.
- Improve researching, reporting and presentation skills.
- Add value to the organization through his/her contributions.

## **Mentorship**

Students will be guided by a faculty mentor. The faculty mentor will be allotted to you by the School before the commencement of project work. However, it is the responsibility of the student after consulting with the faculty to identify the company to carry out Major Project.

## **Course Credits**

A project work carrying FOUR or SIX credits is called Minor Project work. A project work of EIGHT, TEN, TWELVE or SIXTEEN credits is called Major Project work / Dissertation.

<b>Programme</b>	<b>Title and Course Code</b>	<b>Credits</b>
<b>B.Com</b>	Major Project – B.Com (DS) - B21CC0606	10

## **Evaluation of Project Report (Dissertation)**

Right from the initial stage of defining the problem, the candidate has to submit the progress reports periodically and also present his/her progress in the form of seminars in addition to the regular

discussion with the mentors. At the end of the semester, the candidate has to submit final report of the project / dissertation, as the case may be, for final evaluation. The components of evaluation are as follows:

### For Undergraduates Projects

IA1	March 4 <sup>th</sup> Week	Topic Finalization, First Chapter Second and Third Chapter
IA2	May 4 <sup>th</sup> week	Fourth and Fifth chapter - Draft Report
SEE	June 4 <sup>th</sup> week	Final Evaluation and Viva-Voce. Synopsis of the project along with project has to be submitted.

### Ethics in Research

There are many ethical dilemmas associated with the practice of social Science research. There are six key principles of ethical social science research:

- Research should be designed, reviewed and undertaken to ensure integrity and quality;
- Research staff and subjects must be informed fully about the purpose, methods and intended possible uses of the research, what their participation in the research entails and what risks, if any, are involved;
- The confidentiality of information supplied by research subjects and the anonymity of respondents must be respected;
- Research participants must participate in a voluntary way, free from any coercion;
- Harm to research participants must be avoided;
- The independence of research must be clear, and any conflicts of interest or partiality must be explicit;

### What constitutes plagiarism?

A major ethical standard in research focuses on appropriately recognizing and crediting the work of others who have contributed to the body of knowledge in a given area. Plagiarism is simply using someone else's ideas or wording without giving due credit. When you present an idea in your thesis project that originated from another source (written or spoken), even if you modified the wording or parts of the idea, credit to the original source should be given. The thesis is a scholarly

work, and as such, extensive citation from the literature is expected. As you make notes from a source, indicate clearly whether your notes are a direct quote or a paraphrased interpretation. If direct quotes are used, the page number is required for a complete citation. Plagiarism software is widely available and routinely used by professors and journal editors.

**Note:** *The project report has to be tested for plagiarism, and passed the plagiarism test with the similarity score less than 25% and it satisfies the academic requirements in respect of Project work prescribed for the Post Graduate Students Degree.*

## **Publication**

*Publishing one research article from project is compulsory for the Postgraduate Students.* If any candidate is not published research article out of the study which they carried out are not eligible to submit the Major Project/ Dissertation. For Under Graduate Students, it publication is not compulsory but they are also encouraged to do the same.

## **Copies of Project Report / Dissertation**

Three bound copies of the Project Report / Dissertation must be submitted to the University (the Director of respective School through the / her Project Guide). The candidate is advised to keep a copy of the same for personal use. Along with **TWO** bound copies of the Project Report / Dissertation the electronic version of the same is to be *submitted in CD in pdf* format and a copy of the same is to be retained by the candidate.

## **Size & Quality of Paper**

Good quality paper must be used printing the report. The main copy of the Project Report / Dissertation should be original. Preferably other two copies shall also be print ones. In case of photocopy, such copies shall be such that they ensure consistent quality without gray or dark casts to the background. All copies shall be on white A4 paper and printed on one side of a paper.

## **Chapter Scheme:**

Following chapter scheme shall be used while writing the report.

### **Executive Summary (2-3 Pages)**

A brief summary for the project in 2-3 pages. Executive summary must include a brief introduction to the study, statement of the problem, major objectives of the study, research methodology, data collection plan, data analysis and major suggestions and conclusion.

### **Chapter I: Introduction (8-15 Pages)**

This chapter includes the theoretical background of the study.

1.1 Introduction to the study

### **Chapter 2: Industry and Company Profile (15-20 Pages)**

Industry-Brief History, Industry analysis (Porter's Model), Growth and Prospects

Area of Study - Definition of the terms used, Important and other relevant aspects of the subject in line with the topic of the study.

2.1 Inception and History, Type, Nature, Board of Directors, Organization chart, Business operations.

2.2 Product/service profile, Market share, Competitors, Functional chart

2.3 GDP contribution

2.4 Growth and development of company and industry.

2.5 CSR of Companies

2.6 SWOT Analysis, Future prospects/growth

### **Chapter 3: Research Methodology (15-20 Pages)**

#### **3.0: Literature Review**

Here relevant theoretical background in brief may be given by referring to some standard text books, journals, newspapers etc. Students should endeavor to collect, compile and concisely cover latest information and data by scanning latest articles published in periodicals, journal etc. Please note that the latest authentic data adds to the quality of the project report and gives a good impression to the viva-committee as well as organizations where in students are placed for summer training. Data collected from others source should be duly acknowledged and cited. (Refer <http://www.waikato.ac.nz/library/study/referencing/styles/apa> for more details.)

3.1 Statement of the problem

3.2 Title of the study

3.3 Objectives of the study

3.4 Hypothesis if any

3.5 Research Design and Sampling

3.6 Research instruments (e.g., questionnaire)

3.7 Definitions of the terms used

3.8 Scope and Limitations of the study

3.9 Chapter scheme

### **Chapter 4: Data Analysis and Interpretation (25-30 Pages)**

The primary and/or secondary data collected must be analyzed to standard formats such as tables /graphs /diagrams and so on and is to be presented in this chapter. This chapter shall include hypothesis testing using appropriate statistical tools. Use of advanced statistical tools to analyze your data is encouraged. Proper titles, legends, scales, source (s) etc. must be mentioned along with each diagram/table.

Data Interpretation is the most important part of the study. Students are required to apply established theoretical concepts/tools/techniques to the data presented and draw inferences.

Students are required to discuss rationally for drawing inferences. For each inference, proper linkages are to be established either with the data analyzed in with the calculation (s) to be included in this chapter. Wherever, calculations are to be carried out, it must be provided before drawing any inference. The inferences are to be presented in narrative form from each data set along with limitation (s) due to data insufficiency, if any.

Each table must have

- Title of the table
- Data table (in tabular and/or visual form)
- Analysis of the table
- Inference of the table
- Source

**Hypothesis testing** using appropriate statistical tools also to be described here along with interpretation of results. Use excel, SPSS or R for analysis of data.

### **Chapter 5: Summary of Findings, Recommendations and Conclusion (4-5 Pages)**

The chapter begins with objectives and scope of the study to ease the understanding of the reader. The findings should be summarized and presented in a paragraph form, numbering each of the finding. The conclusion of the project should be given so as to justify the objectives of the study.

#### **Recommendations and Conclusion (2-3 Pages)**

- Drawn with direct reference to objectives of the study.
- Find specific recommendation/suggestions to each of the objective of the study.
- These recommendations should be specific, acceptable/practical and clear.

#### **Appendices and Annexures**

- The copy of the questionnaire and any useful material collected from the organization may be annexed.
- In case of finance topics, the copies of the attested financial statements of three to five years are to be annexed.

#### **Bibliography**

- The references made from the text books, articles, journals & magazines and website must be cited both.



- Follow APA 7 style referencing. A few citations are given below.
- India today, “The Melt down: End of good times”, Oct 27, 2018.
- James M, Kaplan; and et.al. “Managing it in a Down Turn: Beyond Cost Cutting”, Indian Management, vol.47 issue 11, Nov 08.
- <http://www.ibm.com/in> ( Accessed on .....(mention the date) )

### **Submission Guidelines**

- The report should be printed on A4 size Executive Bond sheet.
- The font used should be Times New Roman and font size should be 12. For Heading; Times New Roman 14 in Bold and for sub heading; Times New Roman 12 in Bold.
- The top, bottom and right margins should be 1” each. The left margin should be set at 2”.
- The line spacing should be fixed at 1.5 lines.
- Table line spacing shall be single line spacing.
- Page numbers should be placed at bottom middle position.
- Chapters should be numbered as 1, 2, 3, etc. The tables and charts should be in the format of 1.1, 1.2, etc. i.e. 1.1 indicates that it is the first table in Chapter 1; 2.1 Indicates first table in Chapter 2. Similarly chart no. 1.1 indicates first chart in Chapter 1.
- The project report should be a minimum of 60 pages and should not exceed 75 pages.
- Students should submit 3 hard copies duly signed by the faculty guide and the Director and soft copy in pdf format.
- The hard copy should be in soft binding format with white thick cover as the cover page.
- Title of the study, objectives, analysis, findings and suggestions should tally.

### **Order of Content**

- Cover Page
- Title page
- Candidate’s Declaration page - containing the signature of the candidate, guide, co-guide if any, and Director of the School.
- Certificate by the Guide and the Co-Guide if any, and the Director of the School concerned for having completed the project and prepared the report as per the requirements of the University.
- Certificate that the Project Report / Dissertation has been revised and resubmitted based on suggestions by examiners, if applicable, signed by the candidate, guide, co-guide, if any, and Director of the School.
- Preface and/or Acknowledgement

- Table of contents with page references
- List of tables with titles and page references
- List of illustrations / Screen Shots if any, with titles and page references.
- List of Symbols, Abbreviation of Nomenclature
- Abstract
- Text
- References,
- Bibliography, if any
- Appendices, if any
- Copies of articles/ Conference papers published

**Project Front pages:**

Specimen of Cover Page

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0.839 "

Bengaluru, India

*Font : Roboto Slab, Bold, 17pt*

**SCHOOL OF COMPUTING AND INFORMATION TECHNOLOGY**

A PROJECT REPORT *Font : Roboto Slab, Normal, 12pt*

ON

*Font : Roboto Slab, Bold, 14pt*

**"AN AUTOMATED ACCIDENT DETECTION SYSTEM"**

submitted in partial fulfilment of the requirement for the award of the degree of

*Font : Roboto Slab, Normal, 10pt*

**MASTER OF TECHNOLOGY**

IN

**COMPUTER SCIENCE AND ENGINEERING** *Font : Roboto Slab, Bold, 16pt*

Submitted by

(Name of the candidate)

(SRN) *Font : Georgia Normal, 12pt*

Under the guidance of

(Name of the Guide)

**2016** *Font : Roboto Slab, Bold, 15pt*

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**Sample Title Page for Project Report / Dissertation**



**SCHOOL OF .....**

**A Project Report**

**On**

**< Title of the project / Dissertation >**

Submitted in fulfillment of the requirements for the award of the Degree of

**Bachelor of .....**

Submitted by

(Name of the Candidate)

(SRN )

Under the guidance of

(Name of the Guide)

(Name of the Co Guide) (if any)

**JUNE 2023**

Rukmini Knowledge park , Kattigenahalli, Yelahanka, Bengaluru-560064  
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**Sample Candidate's Declaration Page for Project Report / Dissertation**

**DECLARATION**

I, Mr. / Ms. < name of candidate > student of < Program>, belong in to School of ....., REVA University, declare that this Project Report / Dissertation entitled “ < title of the project >” is the result the of project / dissertation work done by me under the supervision of Dr / Prof. <name of Guide with affiliation > and < co-guide (s) if any, with affiliation, > at .....

< name of School where project work has been carried out>.

I am submitting this Project Report / Dissertation in partial fulfillment of the requirements for the award of the degree of Bachelor of < degree > in < Name of subject > by the REVA University, Bangalore during the academic year 2022-23.

I declare that this project report has been tested for plagiarism, and has passed the plagiarism test with the similarity score less than 25% and it satisfies the academic requirements in respect of Project work prescribed for the said Degree.

I further declare that this project / dissertation report or any part of it has not been submitted for award of any other Degree / Diploma of this University or any other University/ Institution.

*(Signature of the candidate)*

*Signed by me on* < date, month and year >

*Certified that this project work submitted by < name of the candidate > has been carried out under my / our guidance and the declaration made by the candidate is true to the best of my knowledge.*

*Signature of Guide*

*Signature of Co-Guide, (if any)*

*Date :.....*

*Date :.....*

*Signature of Director of School*

*Date :.....*

*Official Seal of the School*

**Sample Certificate Page by the Guide for Project Report / Dissertation**



**SCHOOL OF .....**

**CERTIFICATE**

Certified that the project work entitled < **TITLE** > carried out under my / our guidance by <**Candidate Name**>, < **SRN** >, a bonafide student of REVA University during the academic year 2015-16, is submitting the project report in partial fulfillment for the award of **Bachelor of .....**in <Program Name> during the academic year **2022-25** The project report has been tested for plagiarism, and has passed the plagiarism test with the similarity score less than 25%. The project report has been approved as it satisfies the academic requirements in respect of Project work prescribed for the said Degree.

**Signature with date**

**Signature with date**

**Signature with date**

\_\_\_\_\_

<Guide name>

\_\_\_\_\_

<Co Guide name>

\_\_\_\_\_

< Name of the Director >

**Guide**

**Co Guide**

**Director**

**External Examiner**

**Name of the Examiner with affiliation**

**Signature with Date**

- 1.
- 2.

**Synopsis Model Format**



**CUSTOMERS' RESPONSE TO MOBILE NUMBER PORTABILITY  
-A STUDY WITH SPECIAL REFERENCE TO VODAFONE SUBSCRIBERS  
IN BANGALORE**

**(The title should be clear and specific in term of topic and area of study)**

Submitted in Partial Fulfilment of the Requirement for the award of the degree

In

**COMMERCE**

By

**Student Name**

SRN:XXXXXX

**Under The Guidance Of**

(GUIDE NAME)

**School of Commerce**

**REVA UNIVERSITY**

Rukmini Knowledge Park, Kattigenahalli, Yelahanka, Bengaluru – 560 064

Year of submission

## **Introduction** (*Heading font size 14 and body text 12*)

Mobile number portability (MNP) enables mobile telephone users to retain their mobile telephone numbers when changing from one mobile network operator to another. MNP (Mobile number portability) is implemented in different ways across the globe. In India the Telecom Regulatory Authority of India (TRAI) implemented the MNP facility firstly in Haryana in November 2010 and then extended to all parts of the country in January 2011. The facility is available for both pre-paid and post-paid customers across mobile operators with in the same telecom circle. (*In this paragraph introduce about your topic*)

Vodafone India, formerly Vodafone Essar and Hutchison Essar, is the second largest mobile network operator in India after Airtel. It is based in Mumbai, Maharashtra and which operates nationally. It has approximately 146.84 million customers as of November 2011. In terms of active subscriber base in Karnataka Vodafone is the second largest player with a market share of 19.8%. Karnataka is one of slowest growing market with high proportion of MNP requests. By March 2012, Karnataka registered 2,066,487 Mobile Number Portability (MNP) requests, resulting into churn rate of 6.08% which is one of the highest in India. (*Here introduce about your special reference product or organization*)

This study is an attempt to understand the customers' response towards MNP facility with special reference to Vodafone customers in Bangalore. Bangalore is one of best city in India with respect to development and generating income. (*Here introduce about what you are going to do with this project*)

## **Significance of the study** (*State why your study is relevant and how it will useful to various interested groups*)

Active wireless subscriber base in Karnataka is 72.67% resulting in 24.72 million active mobile users. Vodafone is the second largest mobile operator in terms of active subscriber base and fastest growing wireless operator in Karnataka. By March 2012, Karnataka registered 2,066,487 Mobile Number Portability (MNP) requests, resulting into churn rate of 6.08% which is one of the highest in India. Vodafone is one of the companies which benefitted from the MNP service. So this study highly relevant and will be useful to mobile operators as well as to mobile subscribers for making informed decision regarding porting from one operator to other.

## **Statement of the Problem** (*State your hypothesis here. Hypothesis is your assumption that you are going to prove through this study*)

Mobile Number Portability is a powerful tool in the hands of customers to bargain from their existing mobile operators for better quality in services and fare tariff for services. Under MNP,



if the subscribers are not satisfied with the services of their service provider, they can change their service provider while retaining the existing phone number. But in India this facility has got poor response comparing to other countries because of very little pent up demand for it when compared to other countries. So this study will reveal awareness level, opinion and use of MNP facility among Vodafone subscribers in Bangalore.

**Objectives of the study** (*Write two or three specific objectives of the study*)

- To know the awareness level of MNP facility among Vodafone subscribers
- To examine the factors influencing the porting decision of mobile users
- To analyse customers satisfaction after availing MNP facility

**Methodology and Data Collection**

**a. Scope of the study** (*Scope means the area of coverage. Is the geographical area where you are conducting your study*)

This study will be conducted among Vodafone customers in Bangalore, Karnataka.

**b. Sampling Plan** (*Mention about the number of samples and methods of sampling*)

30 Vodafone customers will be randomly chosen for the purpose of study. The data will be collected through structured questionnaire.

**c. Methodology** (*Here mention about the sources of data and methods of collecting data*)

This study will be based on both primary and secondary data. The primary data will be collected through questionnaire specially designed for this survey. And secondary data will be gathered from the relevant journals, web sites and other sources.

**Chapterisation** (*The chapter in your project along with brief explanation about every chapter*)

The study will be presented through the following chapter schemes

1. Introduction
2. Review of Literature
3. Analysis and Interpretations
4. Finding, Suggestions and Conclusions

**Limitations of the study** (*Mention two or three factors that will limit the quality of your study*)

1. The shortage of time and money will limit the number of samples in to minimum
2. The advanced statistical tools not used for analysis

**Finding and Suggestion**

A brief Finding and suggestion of the of the study has to be presented here.

**References** (*All the sources of the data used for the study has to be cited as per the API rules*)

- The references made from the text books, articles, journals & magazines and website must be cited both
- Follow APA style referencing. A few citations are given below.
- India today, “The Melt down: End of good times”, Oct 27, 2008.
- Bartov, E. & Mohanram, P. (2004). Private information, earnings manipulations, and executive stock-option exercises. *The Accounting Review*, 79(4), 889-1010.  
<http://www.ibm.com/in> ( Accessed on .....(mention the date) )

## **CAREER DEVELOPMENT AND PLACEMENT**

Having a degree will open doors to the world of opportunities for you. But Employers are looking for much more than just a degree. They want graduates who stand out from the crowd and exhibit real life skills that can be applied to their organizations. Examples of such popular skills employers look for include:

1. Willingness to learn
2. Self motivation
3. Team work
4. Communication skills and application of these skills to real scenarios
5. Requirement of gathering, design and analysis, development and testing skills
6. Analytical and Technical skills
7. Computer skills
8. Internet searching skills
9. Information consolidation and presentation skills
10. Role play
11. Group discussion, and so on

REVA University therefore, has given utmost importance to develop these skills through variety of training programs and such other activities that induce the said skills among all students. A full-fledged Career Counseling and Placement division, namely Career Development Center (CDC) headed by well experienced senior Professor and Dean and supported by dynamic trainers, counselors and placement officers and other efficient supportive team does handle all aspects of Internships and placements for the students of REVA University. The prime objective of the CDC is to liaison between REVA graduating students and industries by providing a common platform where the prospective employer companies can identify suitable candidates for placement in their respective organization. The CDC organizes preplacement training by professionals and also arranges expert talks to our students. It facilitates students to career guidance and improve their employability. In addition, CDC forms teams to perform mock interviews. It makes you to enjoy working with such teams and learn many things apart from working together in a team. It also makes you to participate in various student clubs which helps in developing team culture, variety of job skills and overall personality.

The need of the hour in the field of commerce is knowledge not only in the subject, but also the skill to do the job proficiently, team spirit and a flavour of innovation. This kept in focus, the CDC has designed the training process, which will commence from second semester along with the curriculum. Special coaching in personality development, career building, English proficiency, reasoning, puzzles,

and communication skills to every student of REVA University is given with utmost care. The process involves continuous training and monitoring the students to develop their soft skills including interpersonal skills that will fetch them a job of repute in the area of his / her interest and march forward to make better career. The School of Applied sciences also has emphasised subject based skill training through lab practice, internship, project work, industry interaction and many such skilling techniques. The students during their day to day studies are made to practice these skill techniques as these are inbuilt in the course curriculum. Concerned teachers also continuously guide and monitor the progress of students.

The University has also established University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director to facilitate skill related training to REVA students and other unemployed students around REVA campus. The center conducts variety of skill development programs to students to suite to their career opportunities. Through this skill development centre the students shall compulsorily complete at least two skill / certification based programs before the completion of their degree. The University has collaborations with Industries, Corporate training organizations, research institutions and Government agencies like NSDC (National Skill Development Corporation) to conduct certification programs. REVA University has been recognised as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana.

The University has also signed MOU's with Multi-National Companies, research institutions, and universities abroad to facilitate greater opportunities of employability, students' exchange programs for higher learning and for conducting certification programs.

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