


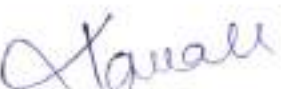


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DEPARTMENT OF COMMERCE
B.COM - CBCS COURSE w.e.f. 2023-24

B.Com First Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER - I					
1.	ELS1	English (First Language)	ELS1	4	4
2.	SLS1	Second Language	SLS1	4	4
3.	AECC1	A) Environmental Science/ B) Basic Computer Skills	AECC1	2	2
4.	BOC151	Financial Accounting-I	DSC1	5	5
5.	BOC152	Business Organization and Management	DSC2	5	5
6.	BOC153	Foreign Trade	DSC3	5	5
		Total		25	25
SEMESTER - II					
7.	ELS2	English (First Language)	ELS2	4	4
8.	SLS2	Second Language	SLS2	4	4
9.	AECC2	A) Basic Computer Skills / B) Environmental Science	AECC2	2	2
10.	BOC251	Financial Accounting-II	DSC4	5	5
11.	BOC252	Banking and Financial Services	DSC5	5	5
12.	BOC253	Business Economics	GE	4	4
		Total		24	24


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B. Com Second Year

S.No.	Code	SEMESTER - III Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
13.	ELS3	English (First Language)	ELS3	3	3
14.	SLS3	Second Language	SLS3	3	3
15.	BOC351	Advanced Accounting	DSC6	5	5
16.	BOC352	Business Statistics-I	DSC7	5	5
17.	BOC353	Financial Institutions and Markets	DSC8	5	5
18.	BOC354	A) Communication skills/ B) Professional Skills C) Fundamentals of Business Analytics/ D) Entrepreneur Development	SEC1 UGC Specified course	2	2
19.	BOC355	A) Advance Excel/ B) Data Analysis using Excel C) Principles of Insurance D) Foundation of Digital Marketing & Web design	SEC2 Dept Specified Course	1T+2P	2
Total				26	25
SEMESTER - IV					
20.	ELS4	English (First Language)	ELS4	3	3
21.	SLS4	Second Language	SLS4	3	3
22.	BOC451	Corporate Accounting	DSC9	5	5
23.	BOC452	Business Statistics-II	DSC10	5	5
24.	BOC453	Income Tax	DSC11	5	5
25.	BOC454	A) Marketing Management/ B) Data Visualization & Story Telling C) Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising	SEC4 Dept Specified course	1T+2P/2	2
26.	BOC455	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
Total				26/25	25

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B. Com Third Year

S.No	Code	SEMESTER- V Course Title	Course Type	HPW	Cre dits
(1)	(2)	(3)	(4)	(5)	(6)
27.	ELS5	English (First Language)	ELS5	3	3
28.	SLS5	Second Language	SLS5	3	3
29.	BOC551	Business Law	DSC12	5	5
30.	BOC552	Research Methodology	PR1	1T+2R	2
31.	BOC553	A) Cost Accounting/ B) Financial Planning & Performance/ C) International Financial Reporting-I	DSE1	5	5
32.	BOC554	A) Assessment of Individuals and GST/ B) Financial Decision Making-I/ C) International Tax & Regulation	DSE2	3T+4P	5
33.	BOC555	A) Financial Management / B) Advanced Corporate Accounting/ C) Financial Management	DSE3	5	5
		Total		31	28
		SEMESTER - VI			
34.	ELS6	English (First Language)	ELS6	3	3
35.	SLS6	Second Language	SLS6	3	3
36.	BOC651	Project Report	PR2	4R	2
37.	BOC652	A) Cost Control and Management Accounting/ B) Financial Control/ C) International Financial Reporting-II	DSE4	5	5
38.	BOC653	A) Auditing and Corporate Governance/ B) Financial Decision Making-II/ C) International Auditing	DSE5	3T+4P/5	5
39.	BOC654	A) Investment Management / B) Corporate Governance / C) Fundamentals of IND AS	DSE6	5	5
		Total		27/25	23
		GRAND TOTAL		159/152	150

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SEMESTER I
ENVIRONMENTAL SCIENCE

PAPER CODE: AECC1
YEAR/SEMESTER: I/I

PPW: 2
NO. OF CREDITS: 2

COURSE OBJECTIVES:

- COB1:** To create awareness on sustainable practices and conservation of Natural Resources
COB2: To sensitise students about the effects of human activity on the environment

UNIT-I: Ecosystem, Biodiversity & Natural Resources

1. Definition, Scope & Importance of Environmental Studies.
2. Structure of Ecosystem Abiotic & Biotic components (Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem : Energy flow in the Ecosystem (Single Channel energy flow model)
4. Definition of Biodiversity, Genetic, Species & Ecosystem diversity, Hot-spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity (Instiu & Exsitu)
5. Renewable & Non-renewable resources, Brief account of Forest, Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation, Rain water harvesting & Watershed management.

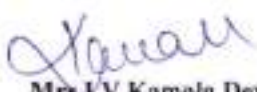
UNIT-II: Environmental Pollution, Global Issues & Legislation

1. Causes, Effects & Control measures of Air Pollution, Water Pollution
 2. Solid Waste Management
 3. Global Warming & Ozone layer depletion.
 4. III - effects of Fire - works
 5. Disaster management - floods, earthquakes & Cyclones
 6. Environmental legislation:- (a) Wild life Protection Act (b) Forest Act (c) Water Act (d) Air Act
 7. Human Rights
 8. Women and Child welfare
 9. Role of Information technology in environment and human health.
- * Field Study: Pond Ecosystem, Forest Ecosystem

AECC1 CO1: Appraise various sustainable practices to conserve Biodiversity and Natural Resources.

AECC1 CO2: Analyse the effects of human activity on the environment.


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FINANCIAL ACCOUNTING - I

PAPER CODE: BOC151
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

Course Objective: To acquire conceptual knowledge of accounting process, preparation of final accounts of sole trader, familiarize with different subsidiary books, prepare Bank reconciliation statement and learn methods of depreciation.

UNIT- WISE COURSE OBJECTIVES

- COb1:** To understand the importance of accounting process.
COb2: To learn different subsidiary books.
COb3: To learn the preparation of Bank Reconciliation Statement.
COb4: To identify the types of errors and to apply the relevant procedure for rectification and to learn different methods of depreciation.
COb5: To learn the preparation of final accounts.

UNIT-I: INTRODUCTION

Financial Accounting: Introduction – Definition – Evolution - Functions - Advantages and Limitations – Users of Accounting Information – Branches of Accounting – Accounting Principles: Concepts and Conventions – Accounting Standards – Meaning – Importance – List of Accounting Standards issued by AB – Accounting System – Types of Accounts – Accounting Cycle: Journal-Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivables Book - Bills Payables Book - Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper. (Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT

Meaning – Need - Reasons for differences between cash book and pass book balances –Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

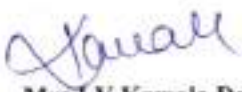
UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION

Capital and Revenue Expenditure - Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)
Depreciation: Meaning – Causes – Difference between Depreciation, Amortisation and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS

Final Accounts of sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries. (Including problems)


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SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheshwari, Vikas
7. Fundamentals of Financial Accounting: Deepak Sehgal, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to


BOCI51 CO1: Determining the principles of accounting and will identify the importance of accounting in business.

BOCI51 CO2: Categorizing different types of subsidiary books.

BOCI51 CO3: Determining the cash book and pass book balances with the preparation of BRS.

BOCI51 CO4: Categorize types of errors and rectify them and assess the value of assets by using different methods of depreciation.

BOCI51 CO5: Assess the profitability and financial position of a company through preparation of final accounts


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BUSINESS ORGANISATION AND MANAGEMENT

PAPER CODE: BOC152
YEAR/SEMESTER: I/I

PPW :5
NO. OF CREDITS: 5

Course Objective: To familiarize about the functioning of different business organisations and the role of management towards the development of the business organisations

UNIT- WISE COURSE OBJECTIVES

COB1: To provide an insight about the origin of business and the existence of different forms of business organisations

COB2: To understand the meaning, types and the stages of promotion of a joint stock company as per the guidelines of Companies act 2013.

COB3: To study the meaning, functions, role and principles of management within the business.

COB4: To understand about the types and approaches of planning and know the different types organizational structures.

COB5: To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business - Social Responsibility of a business - Forms of Business Organization - Sole Proprietorship - Meaning and Characteristics, Partnership firms - Meaning and Characteristics - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership - Meaning, Characteristics of Hindu Undivided Family - Meaning and features of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY


Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus - Statement In lieu of Prospectus (As per Companies Act.2013).

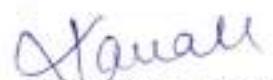
UNIT-III: INTRODUCTION TO MANAGEMENT

Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management.

UNIT-IV: PLANNING AND ORGANISING

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses


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Definition of Organizing-Organization-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization – Span of Management - Meaning - Determining Span – Factors influencing the Span of control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BOC152 CO1: Explain about the origin of business and the functioning of different forms of Business organisations.

BOC152 CO2: Illustrate about the types and functioning of the joint stock companies as per the guidelines of the Companies Act 2013.

BOC152 CO3: Describe about the Importance, role and the principles of Management.

BOC152 CO4: Explain about the different approaches to planning and the various forms of organisational structures.

BOC152 CO5: Describe about the features of control and delegation of authority for effective co-ordinations.

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FOREIGN TRADE

PAPER CODE: BOC153

YEAR/SEMESTER: I/II

PPW: 5

NO. OF CREDITS: 5

Course Objective: To gain knowledge about India's foreign trade with respect to documentation, exchange rates, trade balance and their relevance with international institutions.

UNIT-WISE COURSE OBJECTIVES:

COb1: To gain an understanding about all foreign trade related procedures and documentation.

COb2: To be able to distinguish between broader and narrower concepts such as balance of trade and balance of payments and gain an insight about disequilibrium and ways to correct it.

COb3: To understand the concept of foreign trade policy, Exchange control and Exchange rate and relate their significance on India's foreign trade and economic development.

COb4: To summarize and relate the impact of regional economic grouping on India's foreign trade.

COb5: To be able to express the importance and role of international institutions and their association with respect to India's foreign trade.

UNIT-I: INTRODUCTION

Foreign Trade: Meaning and Definition - Types - Documents used - Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate - Packing List

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS


Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium - Causes Remedies for Correcting Balance of Payments in International Trade

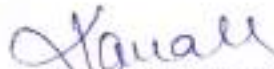
UNIT-III: INDIA'S FOREIGN TRADE POLICY, EXCHANGE RATE AND EXCHANGE CONTROL

Importance of foreign trade policy - Current Foreign Trade Policy. Exchange Control - Objectives - Exchange Rate - Adjustments - Devaluation - Revaluation - Depreciation of Currency.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS

Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions


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UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans - Pacific Partnership (TPP) Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements.

SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. Foreign Trade - Dr Srinivasa Narayana, Jyoti Mehra - PBP
4. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava, 6. Foreign Trade and Foreign Exchange: O. P Agarwal & B.K. Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K. Gupta & Praneet Rangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

COURSE OUTCOMES:

At the end of the course, students will be able to:

BOCI53 CO1: Identify various documents used in foreign trade transactions.

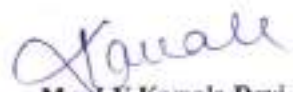
BOCI53 CO2: Classify different components between balance of trade and payments and discuss various causes and measures in correcting disequilibrium.

BOCI53 CO3: Explain about the importance of India's foreign trade policy and to illustrate about Exchange control, categorise about different types of Exchange rate adjustments.

BOCI53 CO4: Comprehend the role of foreign trade in economic development and identify various levels of regional economic groupings and their benefits and drawbacks.

BOCI53 CO5: Distinguish between IMF and World Bank, understand the importance of WTO agreements and UNCTAD in international trade.


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SEMESTER II

BASIC COMPUTER SKILLS

PAPER CODE: AECC2

YEAR/SEMESTER: I/II

PPW :2

NO. OF CREDITS: 2

Objective: to impart a basic level understanding of working of a computer and its usage.

UNIT. WISE COURSE OBJECTIVES

Cob1: To get an insight of physical components, OS and word processing.

COB2: To get acquainted with spreadsheet, presentation, software, internet & Web browsers.

UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING

Knowing computer: What is Computer, Basic Applications of Computer; Components of computer System, central Processing Unit (CPU), VDU, Keyboard and Mouse, other input output Devices, computer Memory, concepts of Hardware and Software; concept of Computing, Data and Information; Applications of ICT/Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems: The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different windows; Using help; Creating Short cuts, Basics of OS Setup; common utilities.

Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS

Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Basics of presentation software: Creating Presentation: Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

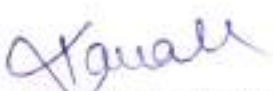
Introduction to Internet, WWW and Web Browsers:

Introduction to Internet: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

worldwide web: Search Engines; Understanding URL; Domain name; Ip Address; Using e- governance website.

Web Browsing: Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes

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SUGGESTED READINGS:

1. Introduction to Computers, Peter Norton, McGrawHill, 2012
2. Using Information Technology, Brian K. Williams, Stacey Sawyer, Tata McGrawHill.

Web Resources:

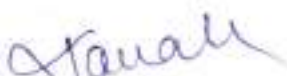
1. <https://online.stanford.edu/courses/soe-yccscs/101-sp-computer-science-101>
2. <https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science>

COURSE OUTCOMES:

At the end of the course, the students will be able to

- AECC2 CO1:** Identify parts of computers, distinguish various OS and apply word processors.
AECC2 CO2: Apply knowledge of spreadsheet, presentation, Internet and Browsers.


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FINANCIAL ACCOUNTING - II

PAPER CODE: BOC251
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

UNIT- WISE COURSE OBJECTIVES

- Cob1:** To know the different methods used in single entry system.
- Cob2:** To learn accounting of non-profit concerns.
- Cob3:** To learn accounting of partnership firms.
- Cob4:** To learn accounting of dissolution and insolvency.
- Cob5:** To understand various contemporary issues of accounting.

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS

Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

UNIT-III: PARTNERSHIP ACCOUNTS-I

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-IV: PARTNERSHIP ACCOUNTS-II

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

UNIT-V: CONTEMPORARY ISSUES IN ACCOUNTING


Human Resource Accounting – Social Responsibility Accounting – Environmental Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.


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COURSE OUTCOMES:

At the end of the course, the students will be able to


BOC251 CO1: To identify the profit/loss under statement and conversion method.

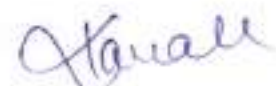
BOC251 CO2: To prepare accounts of non-business concerns.

BOC251 CO3: To solve problems related to types of capital accounts, admission, retirement and death of a partner.

BOC251 CO4: To evaluate the firms at the time of dissolution and insolvency.

BOC251 CO5: To outline the various contemporary issues of accounting.


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BUSINESS ECONOMICS

PAPER CODE: BOC253

YEAR/SEMESTER: I/II

PPW: 4

NO. OF CREDITS: 4

Course Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT- WISE COURSE OBJECTIVES

COB1: Provide understanding about nature and scope of economics and to illustrate laws of utility graphically.

COB2: Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.

COB3: Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.

COB4: Enumerate the role of different types of competition in market and to analyse the market situation.

COB5: Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

UNIT-I: INTRODUCTION

Business Economics: Meaning - Nature - Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT-II: DEMAND AND SUPPLY ANALYSIS


Meaning - Function - Types of Demand - Demand Curve - Law of Demand-Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand - Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus.

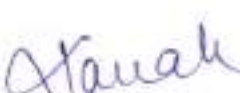
UNIT-III: PRODUCTION AND COST ANALYSIS

Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isoquants - Economies and Dis-economies of Scale - Theory of Cost - Concepts of Cost - Short run and long run cost curves.

UNIT-IV: MARKET ANALYSIS

Definition of market - Market structure (Perfect competition, Imperfect competition) - Price determination - Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly.


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UNIT-V: MACRO-ECONOMICS FOR MANAGERS

Concepts of National income – GDP – GVA - Fiscal Deficit - Current Account Deficit – Business cycles - Nature – Phases - Causes – Inflation causes and control – Deflation and stagflation.

SUGGESTED READINGS & REFERENCES:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: VanithAgrawal, Pearson Education
3. Business Economics: Mithani, Nagalaxmi, Himalaya Publishing house
4. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
5. Business Economics: D.S. Vittal, S. Chand & Co. Ltd
6. Business Economics: Dr.VenugopalRao, PBP.
7. Business Economics: R. K. Lekhi, Kalyani Publishers
8. Managerial Economics: Craig H Peterson and Jain, Pearson education
9. Business Economics: Kavitha Krishna, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to


BOC253 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

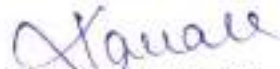
BOC253 CO2: Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.

BOC253 CO3: Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

BOC253 CO4: Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

BOC253 CO5: Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.


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BANKING AND FINANCIAL SERVICES

PAPER CODE: BOC252
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

Course Objective: To familiarize about the working of the Indian Banking System along with Fund-based and non-fund-based Financial Services.

UNIT- WISE COURSE OBJECTIVES

COB1: To study about the functioning of different Banks in India and the regulatory role of Reserve bank of India.

COB2: To understand about Banker and Customer relationship and different types of customers.

COB3: To give an understanding about different types of Negotiable Instruments and Banker's precautions while advancing loans.

COB4: To give an outline about all fund-based and fee-based financial services and their present scenario.

COB5: To provide an insight about merchant banking and its scope, innovative role of venture capital financing and other financial services such as leasing, it's types and factoring and forfeiting.

UNIT-I: INTRODUCTION


Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN, RBI Constitution - Organizational Structure - Management - Objectives - Functions and monetary policies - Brief description on various types of banks Co-operative Banks and its Structure - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks


UNIT-II: BANKER AND CUSTOMER RELATIONSHIP

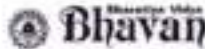
Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III: NEGOTIABLE INSTRUMENTS

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonours - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts


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UNIT-IV: INTRODUCTION TO FINANCIAL SERVICES

Financial Services: Meaning – Functions – Classification - Scope - Fund Based Activities - Non-fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector Present Scenario

UNIT-V: FINANCIAL SERVICES

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India
Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back -
Discounting: Concept - Advantages of Bill Discounting - Factoring - Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring - Forfeiting - Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivastava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Financial Services: T. Siddaiah, Pearson Education.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BOC252 CO1: Illustrate about functions of banks, emerging trends in banking and RBI's role as a regulator.

BOC252 CO2: Explain about the banking relationship between banker and customer and types of customers.

BOC252 CO3: Describe about the features of negotiable instruments and procedures and precautions while giving loans by banks.

BOC252 CO4: To distinguish between fund-based and non-fund based financial services and comment about the challenges faced by the financial services sector in India.

BOC252 CO5: To summarise about the progress and scope of merchant banking, importance of venture financing and categorise and contrast between discounting, factoring and forfeiting as financial services.

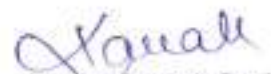

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SEMESTER- III
ADVANCED ACCOUNTING

PAPER: BOC351

YEAR/SEMESTER: II/III

PPW: 5

CREDIT: 5

Course Objective: To acquire advanced knowledge in issue of financial instruments, and its valuation, preparation of company final accounts and accounting for Amalgamations and Internal reconstruction

UNIT WISE- COURSE OBJECTIVES

COB1: To make the students review the various methods of Valuation of Goodwill and shares

COB2: To make the students examine the various classes of shares, difference between them, post the accounting for issue of share capital and Debt by a Company.

COB3: To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act 2013 and the guidelines and accounting for issue of Bonus shares.

COB4: To illustrate the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet.

COB5: To explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

UNIT-I: VALUATION OF GOODWILL AND SHARES

Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods. (Annuity method theory only)

Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.

UNIT-II: COMPANY ACCOUNTS- ISSUE OF SHARES & DEBENTURES

Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares (Entire amount received in application)

Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 situations).

UNIT-III: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES

Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting for Issue of Bonus Shares.

UNIT-IV: AMALGAMATION (AS-14)

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems).



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UNIT-V: INTERNAL RECONSTRUCTION

Legal provisions of section 66 of the Companies Act, accounting treatment – Preparation of Balance sheet after reconstruction.

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L. Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N. Maheshwari & V.L. Maheswari, Vikas.
5. Accountancy-III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy-III: S.P. Jain & K.L. Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

REFERENCES

Financial statements of Listed Joint stock companies from their Annual reports

COURSE OUTCOMES:

At the end of the course, students will be able to

BOC351 CO1: Estimate the Value of Goodwill and Shares by various methods.

BOC351 CO2: Execute the process of accounting for issue of Shares and Debt.

BOC351 CO3: Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.

BOC351 CO4: Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.

BOC351 CO5: Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.



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BUSINESS STATISTICS-I

PAPER: BOC352

YEAR/SEMESTER: II/III

PPW:5

CREDITS: 5

Course Objective: To inculcate analytical and computational ability among the students

UNIT- WISE COURSE OBJECTIVES

COB1: To introduce the basic concepts of statistics along with methods of collection and presentation of data

COB2: To understand & calculate all the measures of central tendency.

COB3: To measure the variations using various measures of dispersion.

COB4: To find out the direction of variation and also the peak of the curve.

COB5: To identify the relationship among the variables in business related areas.

UNIT-I: INTRODUCTION

Origin and Development of Statistics in India – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

Diagrammatic and Graphic Presentation: One Dimensional (Bar Diagrams Only) and Two-Dimensional Diagrams (Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms. Diagrams and Graphs using Excel

UNIT-II: MEASURES OF CENTRAL TENDENCY

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages. Diagrams and Graphs using excel.

UNIT-III: MEASURES OF DISPERSION

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation.

UNIT-IV: MEASURES OF SKEWNESS AND KURTOSIS

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis-Meaning – Raw Moments, Central moments, Skewness and kurtosis using moments (Excluding Shepard's correction).

UNIT-V: CORRELATION

Meaning - Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method - Concurrent Deviation Method.

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SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L. Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn, Sweenly, Williams, Cengage.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BOC352 CO1: To familiarize the basic concepts of statistics along with methods of collection and presentation of data.

BOC352 CO2: To compute averages using different methods of central tendency

BOC352 CO3: To examine the variation of data through different methods of dispersion.

BOC352 CO4: To identify the skewness and peak in the data using the methods of skewness and kurtosis.

BOC352 CO5: To determine the relation between variables using the methods of correlation.



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FINANCIAL INSTITUTIONS AND MARKETS

PAPER CODE: BOC353
YEAR/SEMESTER: II/III

PPW :5
NO. OF CREDITS: 5

Course Objective: To familiarize students about the working of Indian Financial System and functioning of debt and equity market.

UNIT-WISE COURSE OBJECTIVES

COb1: To gain conceptual knowledge about various aspects related to the Indian financial system and its role in economic development.

COb2: To understand about the role of Commercial banks, Development banks and NBFIs in encouraging smooth flow of credit for various business activities.

COb3: To give an overview about money market instruments and role played by RBI as the regulator and facilitator for requirements of short term credit.

COb4: To study about India's debt market and various intermediaries involved in operations of debt market.

COb5: To understand the functioning of the equity market and role played by SEBI in regulating the equity market.

UNIT-I: INDIAN FINANCIAL SYSTEM

Structure of Financial System - Components - Functions - Flow of Funds Matrix - Financial System and Economic Development Recent Developments in Indian Financial System - Weaknesses of Indian Financial System

UNIT-II: FINANCIAL INSTITUTIONS

Commercial Banking: NPAs-Basel Norms- Development Banks-Meaning-Objectives-Functions - Development Financial Institutions-IFCI, IDBI, ICICI, IRBI, SFCs and SIDBI. Non-banking Finance Companies: Types - Functions

UNIT-III: MONEY MARKET

Functions of Money Market - Organization of Money Market - Dealers - Money Market Instruments - RBI -Monetary Policy - Role of RBI in Money Market - LAF (Liquidity Adjustment Facility), MSF (Marginal Standing Facility), Repo, and Reverse Repo - MPC (Monetary Policy Committee) - Structure and Functions.

UNIT-IV: DEBT MARKET

Evolution of Debt Markets in India - Money Market & Debt Market in India - Instruments and Players in Debt Market: Government Securities - PSU Bonds - Corporate Bonds - Securities Trading Corporation of India - Primary Dealers in Government Securities - Bonds: Features of Bonds - Types of Bonds -Green bonds- Gold bonds- Bond Ratings.

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UNIT-V: EQUITY MARKET

Meaning - Development of Equity Culture in India - Primary Market: IPO and FPO - Methods of IPO - Sweat Equity - ESOP - Rights Issue - Secondary Market: Meaning and Functions of Stock Exchanges - An overview about DEMAT account - Growth of Stock Exchanges - Stock Exchanges in India - Recent Developments in Indian Stock Exchanges - Stock Market Indices - Introduction to derivatives Concept of crowd funding- SEBI: Objectives and Functions

SUGGESTED READINGS:

- 1) Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
- 2) Prof. Prashanta Athma, Financial Institutions and Markets: PBP
- 3) Bihar S.C., Indian Financial System. International Book House Pvt. Ltd., New Delhi, India.
- 4) Gordon & Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi, India.
- 5) Khan and Jain, Financial Services, Tata McGraw Hill, New Delhi, India.
- 6) Khan, M.Y., Indian Financial System - Theory and Practice. Vikas Publishing House, New Delhi, India.
- 7) Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- 8) Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

Course Outcomes:

At the end of the course students will be able to


BOC353 CO1: To illustrate about the functions, components of the Indian Financial system and its role in economic development.

BOC353 CO2: To describe about the role played by the banking and non-banking financial institutions in credit disbursement.

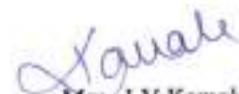
BOC353 CO3: To summarize about the functions of money market, various money market instruments, and role of RBI as a regulator for short term requirements of credit.

BOC353 CO4: To explain about India's debt market, its instruments and intermediaries involved in their functioning.

BOC353 CO5: To explain about the equity market instruments, DEMAT account, intermediaries, and role of SEBI as a regulator.


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COMMUNICATION SKILLS

PAPER CODE: SE/ 354A
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To identify common communication (verbal, written) problems and rectify them

COB2: To learn communication through digital media and nonverbal communication

UNIT I: VERBAL & WRITTEN COMMUNICATION

Listening -Techniques of effective listening -Listening and comprehension -Probing questions -

Barriers to listening; **Speaking**- Pronunciation -Enunciation -Vocabulary -Fluency -Common errors

Reading -Techniques of effective reading -Gathering ideas and information from a given text -

Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text -

Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments

employed in the text - Identify the theories employed or assumed in the text; Interpret by text -To

understand what a text says -To understand what a text does -To understand what a text means

Writing and different modes of writing - Clearly state the claims -Avoid ambiguity, vagueness,

unwanted generalizations and oversimplification of issues -Provide background information -

Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts -

Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured -

Well- knit logical sequence -Narrative sequence -Category groupings ; Different modes of writing -

Emails -Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode

of writing relevant for learners

UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION

Digital Literacy: Role of digital literacy in professional life -Trends and opportunities in using digital

technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel,

PowerPoint

Effective use of social media -Introduction to social media websites -Advantages of social media -

Ethics and etiquettes of social media -How to use google search better -Effective ways of using social

media -Introduction to digital marketing

Nonverbal Communication -Meaning of non- verbal communication -Introduction to modes of

nonverbal communication -Breaking the misbeliefs -Open and closed body language -Eye contact and

facial expressions -Hand gestures -Do's and don'ts -Learning from experts -Activities- based learning

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE/ 354A CO1: Exhibit good verbal and written communication skills

SE/ 354A CO2: Apply digital tools for communication and nonverbal communication

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PROFESSIONAL SKILLS

PAPER CODE: SE 354B

PPW: 2

YEAR/SEMESTER: II/III

NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To acquire career skills and fully pursue to partake in a successful career path

COB2: To help students understanding the significance of team skills and acquiring them

UNIT-I: CAREER SKILLS

Resume Skills- Preparation and Presentation - Introduction of resume and its importance, Difference between a CV, resume and biodata, Essential components of a good resume, Common errors in preparing the resume, prepare a good resume

Interview skills Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts, Situation, Task, Approach, and response (Star Approach) for facing an interview, Interview procedure (opening, listening skills, closure etc.),

Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

Group Discussion Skills- Meaning and methods of Group Discussion, Procedure of Group Discussions, Group Discussions- Simulation & Common Errors

Exploring Career Opportunities- Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, Preparing for a career based on their potentials and availability of opportunities.

UNIT II- TEAM SKILLS

Presentation Skills -Types of presentations, Internal and external presentation, Knowing the purpose, Knowing the audience, Opening and closing a presentation, Using presentation tools, Handling questions

Presentation to heterogenic group, Ways to improve presentation skills over time

Trust and Collaboration- Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Team Work, Understanding fear of being judged and strategies to overcome fear

Listening as a Team skill - Advantages of effective listening, Listening as a team member and team leader, Use of active listening strategies to increase sharing of ideas (full and undivided attention, no interruptions, no pre think, use empathy, listen to tone and voice modulation, recapitulate points etc.

Brainstorming -Use of group and individual brainstorming techniques to promote Idea generation, Learning and showcasing the principles of documentation of team session outcomes

Social and Cultural Etiquette- Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance for time, place, propriety and adaptability to diverse cultures

Internal Communication- Use of various channels of transmitting information including digital and physical to team members.

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE354B CO1: Demonstrate career skills through proper resume making, group discussion and interviewing skills

SE354B CO2: Acquire presentation skills and team skills



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ADVANCED EXCEL

PAPER CODE: SE 355A
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To inculcate knowledge in Data analysis with excel.

UNIT- WISE COURSE OBJECTIVES

COB1: To classify conditional format, formulae function, group and subtotal

COB2: To describe charts and graphs with options

UNIT –I- FORMULA AND FUNCTIONS:

Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheets.

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions (Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

UNIT II: WORKING WITH PIVOT TABLES AND CHARTS:

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs: -Instant chart, create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

SUGGESTED READINGS:

1. Microsoft Office 2016 Step by Step by Curtis Frye, Joan Lambert
2. Excel data Analysis: your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

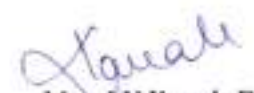
COURSE OUTCOMES:

At the end of the course, the students will be able to

SE\ 355A CO1: Analyse and implement calculations using formulae and function methods

SE\ 355A CO2: Apply knowledge for Design Chart and graphs.


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SEMESTER IV
CORPORATE ACCOUNTING

PAPER CODE: BOC451
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To make the students acquaint with preparation of Consolidated Balance sheet, final accounts of banking, insurance companies and also explain the legal frame work and accounting for liquidation of Companies

UNIT WISE- COURSE OBJECTIVES

COB1: To explain the various books and schedules maintained by a bank, and also the Profit and Loss account and Balance sheet.

COB2: To make the students acquaint to various modes of liquidation and make them prepare the Statement of affairs and Liquidator's Final statement of account Companies.

COB3: To illustrate the students various schedules of a Life insurance company and also preparation of Revenue account and Balance sheet.

COB4: To explain the provisions of IRDA relating to provision for unexpired risk and preparation of Revenue account and Balance sheet

COB5: To make the students review the provisions of AS 21 and preparation of consolidated Balance sheet

UNIT-I: ACCOUNTS OF BANKING COMPANIES

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Performing & Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of Profit & Loss a/c and Balance sheet.

UNIT-II: COMPANY LIQUIDATION

Meaning – Modes of Liquidation – Contributory, Liquidator, and Preferential Payments – Problems on preparation of Statements of Affairs, Deficiency/Surplus Account - Liquidator's Remuneration – and Liquidator's Final Statement of Account.

UNIT-III: ACCOUNTS OF LIFE INSURANCE COMPANIES

Introduction – Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet – Ascertainment of Net Surplus, Calculation of Adjusted Life Assurance fund.

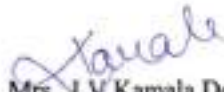
UNIT-IV: ACCOUNTS OF GENERAL INSURANCE COMPANIES

Preparation of final accounts of general insurance companies with special reference to Fire and Marine Insurance.

UNIT-V: HOLDING COMPANIES – AS-21

Holding companies – AS-21 - capital and revenue profits/ reserves/ loss- minority interest – cost of control or goodwill/capital reserve – treatment of intercompany owing and unrealized profits – revaluation of assets- treatment of bonus shares and dividends declared by subsidiary companies – consolidated balance sheet as per schedule III of Companies Act 2013


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SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
2. Accountancy-III: Tulsian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy-III: S.P. Jain & K.L.Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

REFERENCES

Annual reports of Banks, Life Insurance, General Insurance companies.

COURSE OUTCOMES:

At the end of the course, students will be able to

BOC451 CO1: Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.

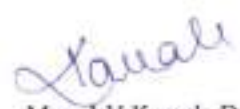
BOC451 CO2: Review the forms of Statement of affairs and Liquidator's Final statement of account.

BOC451 CO3: Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.

BOC451 CO4: Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and drawing up of Revenue account and Balance sheet.

BOC451 CO5: Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.


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BUSINESS STATISTICS-II

PAPER CODE: BOC452
YEAR/SEMESTER: II/ IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: to inculcate analytical and computational ability among the students

UNIT- WISE COURSE OBJECTIVES

COB1: To develop the skill of application of simple Regression model by articulating the dependent and independent variables.

COB2: To construct the simple, price, quantity, value and other indices.

COB3: To integrate descriptive and statistical measures of time series, impart knowledge to predict the future values and show the trends of the data.

COB4: To categorise the various elements of probability and calculate the probability of occurrence of an event.

COB5: To apply concepts of various Probability Distribution, to find probability for discrete random variables such as Normal, Poisson, and Binomial.

UNIT-I: REGRESSION

Correlation vs Regression Analysis, Linear and Non-Linear Regression - Lines of Regression - Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, Marshall - Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES

Time Series: Components - Methods-Semi Averages - Moving Averages -Least Square Method (Straight line method only)- Shifting and conversion -utility of time series analysis

UNIT-IV: PROBABILITY (Proof not required for theorems)

Probability: Experiment - Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory - Permutation - Combination - Approaches to Probability: Classical - Empirical - Subjective - Axiomatic - Theorems of Probability: Addition - Multiplication - Marginal and Baye's. -Simple problems

UNIT-V: THEORITICAL DISTRIBUTIONS

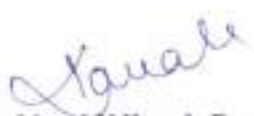
Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution. Poisson Distribution: Utility - Importance - Conditions - Constants - Fitting of Poisson Distribution. Normal Distribution: Utility - Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only.

SUGGESTED READINGS:

Statistics for Management: Levin & Rubin, Pearson,

1. Fundamentals of Statistics: Gupta S.C, Himalaya
2. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
3. Business Statistics: Dr. J. K. Thukral, Taxmann Publications


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4. Business Statistics: K. Alagar, Tata Mc Graw Hill
5. Fundamentals of Statistical: S. P Gupta, Sultan Chand
6. Business Statistics: J. K. Sharma, Vikas Publishers
7. Business Statistics: Vora, Tata Mc Graw Hill
8. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
9. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
10. Business Statistics: S. K. Chakravarty, New Age International Publishers
11. Business Statistics- G. Laxman, Vasudeva Reddy, K. Goud, Taxmann Publications, Hyderabad.

COURSE OUTCOMES:

At the end of the course, the students will be able to


BOC452 CO1: Identifies the dependent and independent variables using simple Regression.

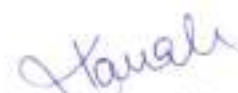
BOC452 CO2: Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

BOC452 CO3: Implementing the utility of time series analysis.

BOC452 CO4: Assessing the theorems of probability and its utility in estimating and analysing a situation.

BOC452 CO5: Facilitating in operation research, sales forecasting and in risk evaluation.


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INCOME TAX

PAPER CODE: BOC453
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To summarize conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT- WISE COURSE OBJECTIVES

Cob1: To annotate the concepts of Income Tax, to evaluate agricultural income and computation of residential status of an individual.

COB2: To apply the provisions of IT in calculating income from salaries.

COB3: To estimate house property income following the deductions under section 24

COB4: To articulate the computation of the income from business and profession.

Cob5: To highlight the types of capital gains.

UNIT-I: INTRODUCTION

Direct and Indirect Taxes - Canons of Taxation - Origin of Indian Tax System- Manusmriti -Features and History of Income Tax in India — Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes. (Theory only)

UNIT-II: INCOME FROM SALARIES

Definition of Salary – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Allowances – Perquisites –Deductions u/s. 16 – Problems on computation of Income from Salary

UNIT-III: INCOME FROM HOUSE PROPERTY

Definition of House Property' - Exempted House Property incomes- Annual Value -Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION

Definition of 'Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed - Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS

Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer -Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain Capital Gains u/s 54– Problems on computation of capital gains.

SUGGESTED READING:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania &Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.



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4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

COURSE OUTCOMES:

At the end of the course, the students will be able to


BOC453 CO1: Explain Income Tax concepts & summarize the agricultural income and the scope of residential status of an individual

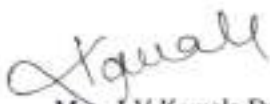
BOC453 CO2: Enumerate the Income from Salaries

BOC453 CO3: Assess income from house property of an individual.

BOC453 CO4: Determine the profits and gains from business and profession

BOC453 CO5: Interpret income from capital gains.


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LEADERSHIP AND MANAGEMENT SKILLS

PAPER CODE: SE 454A
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire leadership, managerial and entrepreneurial skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To develop emotional and social intelligence and integrative thinking for effective leadership

COB2: To develop creative and entrepreneurial mindset

UNIT I- LEADERSHIP & MANAGERIAL SKILLS

Leadership Skills- Understanding Leadership and its Importance - Ideal leader; Traits and Models of Leadership- Key characteristics of an effective leader, Leadership styles- Perspectives of different leaders; Basic Leadership Skills- Motivation, Team work, Negotiation, Networking

Managerial Skills- Basic Managerial Skills - Planning for effective management, Organise teams, Recruiting and retaining talent, Delegation of tasks, Learn to coordinate, Conflict management; **Self-Management Skills-** Understanding self-concept, Developing self-awareness, Self-examination, Self-regulation

Innovative Leadership and Design Thinking- Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, why does culture matter for today's global leaders; **Design Thinking-** Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation, Evolution, transform challenges into opportunities, Develop human-centric solutions for creating social good

UNIT II- ENTREPRENEURIAL SKILLS

Entrepreneurial Skills- Basics of Entrepreneurship, meaning of entrepreneurship, Classification and types of entrepreneurship, Traits and competencies of entrepreneur; **Creating Business Plan-** Problem identification and idea generation, Idea validation, Pitch making

Ethics and Integrity- Learning through Biographies, Understanding the persona of a leader for deriving holistic inspiration, Drawing insights for leadership, Leaders sailing through difficult situations; **Ethics and Conduct-** Importance of ethics, Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life.

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE 454A CO1: Examine various leadership models and demonstrate leadership and managerial skills.

SE 454A CO2: Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.

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UNIVERSAL HUMAN VALUES

PAPER CODE: SE454B
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To inculcate universal human values among students.

UNIT- WISE COURSE OBJECTIVES

COB1: To develop universal human values and understand the importance of values in individual, social circles, career path, and national life.

COB2: To Realise their potential as human beings and conduct themselves properly in the ways of the world.

UNIT I: LOVE, TRUTH & NON-VIOLENCE

Love & Compassion - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love; Narratives and anecdotes from history, literature including local folklore, **Practicing love and compassion:** What will learners learn/gain if they practice love and compassion? What will learners lose if they don't practice love and compassion?

Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

Truth-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, **Practicing Truth:** What will learners learn/gain if they practice truth? What will learners lose if they don't practice it?, Learners' individual and/or group experience(s), Simulated situations, Case studies

Non-Violence- Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence, Ahimsa as non-violence and non-killing, Individuals and organisations that are known for their commitment to non violence, Narratives and anecdotes about non-violence from history, and literature including local folklore, **Practicing non-violence:** What will learners learn/gain if they practice non violence? What will learners lose if they don't practice it?

Sharing learner's individual and/or group experience(s) about non-violence, Simulated situations, Case studies

Righteousness- Introduction: What is righteousness? Righteousness and dharma, Righteousness and Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore, **Practicing righteousness:** What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

UNIT II: PEACE, SERVICE & RENUNCIATION

Peace-Introduction: What is peace? Its need, relation with harmony and balance, Individuals and organisations that are known for their commitment to peace, Narratives and Anecdotes about peace from history, and literature including local folklore, **Practicing peace:** What will learners learn/gain if they practice peace? What will learners lose if they don't practice it? Sharing learner's individual

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and/or group experience(s) about peace, Simulated situations, Case studies
Service - Introduction: What is service? Forms of service, for self, parents, family, friend, spouse, community, nation, humanity and other beings-living and non-living, persons in distress or disaster; Individuals who are remembered in history for practicing this value; Narratives and anecdotes dealing with instances of service from history, literature including local folklore, Practicing service: What will learners learn/gain if they practice service? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s) regarding service Simulated situations, Case studies
Renunciation (Sacrifice)- Introduction: What is renunciation? Renunciation and sacrifice. Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation, Individuals who are remembered in history for practicing this value. Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation. Practicing renunciation and sacrifice: What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

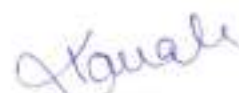
COURSE OUTCOMES:

At the end of the course, the students will be able to

SE454B CO1: Demonstrate universal human values in individual, social circles, career path, and national life.

SE454B CO2: Practice human values consciously

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MARKETING MANAGEMENT

PAPER CODE: SE455A

PPW: 2

YEAR/SEMESTER: II/IV

NO. OF CREDITS: 2

Course Objective: To inculcate marketing management among students.

UNIT- WISE COURSE OBJECTIVES

COB1: Explain the core concepts of marketing management and its role in entrepreneurship.

COB2: Develop marketing mixes strategies and plans to achieve marketing goals.

Unit 1: Marketing Fundamentals

Introduction to marketing and marketing management Objectives-Concepts of Marketing- Marketing environment: Competition, consumers, and other external Factors-Marketing Mix-Marketing Myopia

Unit 2: Marketing Strategy & Implementation

Product life cycle -Pricing strategies and Tactics-Promotion mix elements - Marketing Channels: Nature Levels – Participants – Functions of Marketing Intermediaries

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE455A CO1: Apply marketing principles to real-world business scenarios.

SE455A CO2: Design an appropriate marketing mix (product, price, place, and promotion) for a target market.

SUGGESTED READINGS:

1. Philip Kotler: Principles of Marketing, PHI
2. Ramaswamy & Namakumari: Marketing Management
3. Jain: Marketing Planning and Strategy,
4. Gandhi IC : Marketing Management
5. Me Carthy EJ & OthelS: Basic Marketing
6. Rosenbloom: marketing Channels
7. Majare: The Essence of Marketing
8. Ian Chasten: New Marketing Strategies
9. Rajan Saxena: Marketing Management.

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HUMAN RESOURCE MANAGEMENT

PAPER CODE: SE455B

PPW: 2

YEAR/SEMESTER: III/VI

NO. OF CREDITS: 2

Course Objective: To demonstrate Human resource management concepts, recruitment process and illustrate the recent trends in HRM.

UNIT- WISE COURSE OBJECTIVES

COB1: To define Human Resource Management concept, functions of HR manager and the process of HR acquisition.

COB2: To summarize the concepts of measurement of employee engagement, compensation management and emerging trends in Human resource management.

UNIT-I: INTRODUCTION TO HRM

Human Resources Management (HRM): Definition, Concepts – Significance – Objectives – Scope – Functions Changing role of Human Resource Manager; HR acquisition- Recruitment, Sources, Selection procedure, Types of Interviews- Placement & Training methods

UNIT-II: EMPLOYEE ENGAGEMENT AND RECENT TRENDS IN HR

Employee Relations: Concept of Employee Engagement – Measurement of employee engagement – Performance appraisal concept; Compensation Management, Objectives, Essentials of Sound Wage Structure: Minimum Wage, Living Wage and Fair Wage – Wage Differentials; Emerging Trends in HR: Virtual Organization, Learning Organization, Work Life Balance – Business Cases

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE455B CO1: To assess the functions of HR manager and the process of HR acquisition.

SE455B CO2: To make use of compensation management and build the competencies to meet the emerging trends in HR.