
ST. TERESA'S COLLEGE, ERNAKULAM

(AUTONOMOUS)

Affiliated to Mahatma Gandhi University, Kottayam



CURRICULUM FOR

BACHELOR'S PROGRAMME

IN COMMERCE (CAPITAL MARKET)

Under Choice Based Credit & Semester System
& Outcome Based Education
(2018 Admissions)

BCOMC- B.COM CAPITAL MARKET
PROGRAMME SPECIFIC OUTCOMES

- PSO1:** Explain the concepts in Finance, Taxation, Business Law, Company Law, Entrepreneurship, Capital Market, Environment Studies, Economics, Statistics and other areas in Commerce
- PSO2:** Develop the skills and attitudes to become a better learner, thinker and professional in the areas of Commerce
- PSO3:** Articulate problem-solving skill and research aptitude in finding solutions to real-life problems in the discipline of Commerce
- PSO4:** Employ effective business communication skills and technology readiness for solving challenges in Commerce
- PSO5:** Integrate analytical competence and intellectual curiosity for further studies in Commerce and Management

SEMESTER I

Course Code	Course Title	Credits	Course Type
EN1A01B18	Fine-tune Your English	4	Common Course I
FR1A02B18	French for Business Communication –I	4	Common Course II
HN1A02B18	Gadya aur sanchar media	4	Common Course II
MA1A02B18	Kathayum Kavithayum	4	Common Course II
CO1B01B18	Dimensions and Methodology of Business Studies	2	Core Course
CO1B02B18	Financial Accounting – I	4	Core Course
CO1B03B18	Corporate Regulations and Administration	3	Core Course
CO1C01B18	Banking and Insurance	3	Complementary Course I

SEMESTER I

COMMON COURSE I

EN1A01B18– FINE TUNE YOUR ENGLISH

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Recognize the basics of English grammar

CO2: Choose the appropriate word classes

CO3: Identify common errors in the use of English language in various contexts

CO4: Apply the rules of grammar to comprehend, speak, and write grammatically correct English

CO5: Compose materials for business communication

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	1
CO2	2	2	2	3	1
CO3	2	2	2	2	1
CO4	2	2	2	3	1
CO5	2	2	2	3	1

Syllabus Content:

Module 1

(18 Hours)

The Sentence and its Structure

How to Write Effective Sentences – Phrases:What are They? – The Noun Clauses – The Adverb Clause – “If All the Trees Were Bread and Cheese” – The Relative Clause – How Clauses are Conjoined

Module 2

(18 Hours)

Word-Classes and Related Topics

Understanding the Verb – Understanding Auxiliary Verbs – Understanding Adverbs – Understanding Pronouns – The Reflexive Pronoun – The Articles I – The Articles II – The Adjective – Phrasal Verbs – Mind your Prepositions

Module 3

(18 Hours)

To Err is Human

Concord – Errors – Common and Uncommon

Spelling and Pronunciation

Pronunciation: Some Tips – More Tips on Pronunciation – An awesome Mess? – Spelling Part II

Module 4

(18 Hours)

Tense and Related Topics

‘Presentness’ and Present Tenses – The ‘Presentness’ of a Past Action – Futurity in English – Passivisation

Interrogatives and Negatives

Negatives – How to Frame Questions – What’s What? – The Question Tag

Module 5

(18 Hours)

Conversational English

Some time expressions – Is John There Please?

Miscellaneous and General Topics

Reading

Letter Writing

In addition there will be an essay question on a general topic.

Learning Resources

Core Text : *Fine-tune Your English* by Dr. Mathew Joseph. Orient Blackswan and Mahatma Gandhi University

SEMESTER I

COMMON COURSE II

FR1A02B18 – FRENCH FOR BUSINESS COMMUNICATION -I

Credits: 4

Total Lecture Hours: 72

Course Outcomes:

CO1: Describe an office, objects, working space and one's likes and dislikes

CO2: Identify the basic verbs to express a situation or an object.

CO3: Develop Business Language, vocabulary and grammar skills.

CO4: Prepare conversations based on scenarios which helps to perform commercial activities

CO5: Write basic compositions in simple but complete sentences and short paragraphs about different themes.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	2	1
CO2	2	2	2	3	2
CO3	2	2	2	3	2
CO4	2	3	3	3	2
CO5	1	1	1	3	1

Syllabus Content:

Module I (20 hours)

Introduction – Premier mots – Bonjour, je m'appelle... - Ça va, et vous ? Nommez des objets – articles indéfinis – politesse – nombres – se présenter – adjectifs – masculin – féminin – Entrer en contact – alphabet – salutations – verbes – parler habiter, s'appeler, avoir, être

Module II (18 hours)

Vous travaillez où? – Adresse, téléphone, e-mail – Faire le point – Entre cultures -Dire où on travaille, ce qu'on fait – communiquer ses coordonnées – verbes – faire, connaître, vendre - article indéfini c'est. il est + profession – professions - faire connaissance

Module III (16 hours)

Objets utiles – Avoir ou ne pas avoir – Objets ici et là - Identifier des objets – expliquer leur usage – faire un achat – montrer et situer des objets – adjectifs possessifs – la négation – prépositions de lieu – meubles et fournitures de bureau

Module IV (18 hours)

Objets comme ça – Qu'est-ce que vous préférez ? – Faire le point – Entre cultures - Décrire des objets – comparer des objets – accord et place des adjectifs – comparatifs et superlatifs – pronoms toniques – pronom on – couleurs – adjectifs pour décrire des objets – Espace de travail

SEMESTER I

COMMON COURSE II

HN1AO2B18- GADYA AUR SANCHAR MEDIA

Credits: 4

Total Lecture Hours: 72

Course Outcomes:

CO1: Identify different genres and their literary terms in Hindi

CO2: Contextualize and explain prose works.

CO3: Review on the contribution of the Authors contribution to Hindi literature

CO4: Summarise the views of Authors with regard to Mass Media in Hindi

CO5: Illustrate greater reading fluency and improved vocabulary in Hindi.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	1
CO2	1	2	1	2	1
CO3	1	1	1	2	1
CO4	1	1	1	3	1
CO5	2	2	2	3	1

Syllabus Content:

Module I: (18 Hrs)

1. NEHRU KA RAASTA – MAADHAV HAADA 2. JOOTHAN – OMPRAKASH VALMIKI 3.
DARSHAKON KO AB BHI ACHCHE CINEME KI TALAASH- OM PURI

Module II:(18 hrs)

4. CHOOHA AUR MAI – HARISHANKAR PARSAI 5. AGNI KI UDAAN – A.P.J. ABDUL KALAAM 6. VIGYAPAN AUR STREE- KUMUD SHARMA

Module III:(18 hrs)

7. AASTHA AUR ROMANCH KI YAATRA – PAVAN CHAUHAAN 8. MAADHYAM KI TALAASH- RAHI MASOOM RAZA

Module IV:(18 hrs)

9. GAURI KA GUSSA- SWAYAM PRAKASH 10. CHAK DE INDIA – RAMSHARAN JOSHI

SEMESTER I

COMMON COURSE II

MA1A02B18– കഥയും കവിതയും

Credits: 4

Total Lecture Hours: 72

Course Outcomes:

CO1: കഥ, കവിത എന്നിവയിൽ വായനാശേഷിയും ആസ്വാദനപ്രാപ്തിയും കൈവരിക്കൽ

CO2: കഥയുടെയും കവിതയുടെയും കാലാനുസൃതമായ പുതുപ്രവണതകൾ തിരിച്ചറിയൽ.

CO3: മാറിവരുന്ന ജീവിതാവസ്ഥകളെ അഭിമുഖീകരിക്കാൻ പ്രാപ്തിനേടൽ.

CO4: ആശയവിനിമയം, ഭാഷാവിപ്ലവം എന്നീ ശേഷികൾ സ്വായത്തമാക്കൽ

CO5: കഥ, കവിത എന്നിവയുടെ വ്യതിരിക്ത സവിശേഷതകൾ തിരിച്ചറിയൽ

CO6: നവജീവിതാവസ്ഥകൾ വിലയിരുത്താൻ പര്യാപ്തരാകുന്നു.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	1
CO2	1	2	2	3	2
CO3	1	2	3	3	1
CO4	2	1	1	3	1
CO5	1	1	1	1	1
CO6	1	2	2	2	1

Syllabus Content:

ഖണ്ഡംഒന്ന്- (12 മണിക്കൂർ)

- 1.ഇറ്റാൾസിലേക്കിരികെപോകുന്നവണ്ടി _ഉറുബ്
- 2.കാറ്റ്പറഞ്ഞകഥ - ഒ .വിവിജയൻ
- 3.ദൽഹി _ എം.മുകുന്ദൻ

ഖണ്ഡംരണ്ട്- (20 മണിക്കൂർ)

- 1.ചിദംബരം -സി.വിശ്വരാമൻ
- 2.മറുപിറവി -എൻ.പ്രഭാകരൻ
- 3.തല്പം -സുഭാഷ്ചന്ദ്രൻ
- 4.തീച്ചാമുണ്ഡി - ഭഗസി
5. ക്ലിനിക്കലിഎക്സ്പയേർഡ് -സി .എസ്. ചന്ദ്രിക
- 6.കടിക്കുന്നഅമ്മച്ചിയുംകൊച്ചുമകൾആൻസിയും -അയ്യനംജോൺ
- 7.ചേക്ക -ഇ .സന്തോഷ്കുമാർ
- 8.അടുക്കള -ടി .വികൊച്ചുബാവ

ഖണ്ഡംമൂന്ന്- (15 മണിക്കൂർ)

- 1.മൈനാകശ്യംഗം -ഇടശ്ശേരി
- 2.കടുക്ക -അയ്യപ്പപ്പണിക്കർ
- 3.പാടുന്നപിശാചിന് -വിനയചന്ദ്രൻ

ഖണ്ഡംനാല്- (മണിക്കൂർ)

- 1.വിളക്കുകൊളുത്തുവിളക്കുകൊളുത്തു -സാവിത്രിരാജീവൻ
- 2.ഇഷ്ടമുടിക്കായൽ -കുരീപ്പുഴ
- 3.വേനലിൽഒരുപുഴ -റോസ്മേരി

ഖണ്ഡംഅഞ്ച് - (മണിക്കൂർ)

- 1.കൈക്കലത്തുണികൾ -വിജിലചിറപ്പാട്
- 2.നായകടിക്കുംസൂക്ഷിക്കുക -കൽപ്പറ്റനാരായണൻ

3.തോരാമഴ -റഫീക്ക്അഹമ്മദ്

4.ലൈബ്രറിയൻമരിച്ചതിൽപിന്നെ -പി.പി.രാമചന്ദ്രൻ

സഹായകഗ്രന്ഥങ്ങൾ:

1.മലയാളചെറുകഥാസാഹിത്യചരിത്രം -ഡോ .എം.എംബഷീർ

2.ചെറുകഥ ഇന്നലെ ,ഇന്ന് -പ്രൊഫ.എം.അച്യുതൻ

3.കഥ, ആഖ്യാനവുംഅനുഭവസത്തയും -കെ.പി .അപ്പൻ

4.കഥയുടെകഥ -കെ.എസ്.രവീകുമാർ

5.100 വർഷം100 കഥ -കെ.എസ്.രവീകുമാർ

6.കഥയുംഭാവുകത്വപരിണാമവും-കെ .എസ്.രവീകുമാർ

7.ചെറുകഥാസാഹിത്യം-എം.പി,പോൾ

8.ആധുനികതമലയാളകവിതയിൽ -ഡോ .എൻ.അജയകുമാർ

9.പുതുകാലംപുതുകവിത -ദേവേശൻപേരൂർ

10.മീനത്തിന്റൈമുഴക്കങ്ങൾ-എൻ.പ്രഭാകരൻ

11.കൈരളിയുടെകഥ-പ്രൊഫ.എൻ.കൃഷ്ണപിള്ള

12.പെണ്ണെഴുതുന്നജീവിതം-എൻ.കെ രവീന്ദ്രൻ.

SEMESTER I

CORE COURSE

CO1B01B18– DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Credits: 2

Total Lecture Hours: 54

Course Outcomes:

CO1: Identify the different forms of business and business environment and the recent economic initiatives of government

CO2: Describe different technology integration in business

CO3: Discuss the social responsibilities of business towards public

CO4: Explain research methods critically

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	1
CO2	3	2	2	2	1
CO3	3	2	2	2	1
CO4	3	2	2	3	2

Syllabus Content:

Module I: 10 Hours)

Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations - Stake holders of business- Business Environment – Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment

Module II: (10 Hours)

Business in India- Stages and developments of business in the Indian economy since independence - Role of public private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing –Recent economic initiatives - NitiAyog - Make in India initiative

Module III: (14 Hours)

Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash –Payment gateway.

Module IV: (10 Hours)

Business Ethics – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives– Principles

Module V: (10 Hours)

Business Research – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure- Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- - Objectives- Research Methods vs Research Methodology -Research Process(brief outline only)–Research report

SEMESTER I

CORE COURSE

CO1B02B18– FINANCIAL ACCOUNTING - I

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Identify the various assumptions, principles, and concepts in accounting

CO2: Interpret the theoretical and practical aspects of incomplete records

CO3: Articulate the theoretical concepts of accounting of sole proprietors and prepare the financial statements

CO4: Prepare royalty and consignment accounts by applying the principles

CO5: Prepare accounts for farms by combining the principles of accounting and special accounting for farming activities

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	2	3	3	3	2
CO4	2	3	3	3	2
CO5	2	3	3	2	2

Syllabus Content:

Module – I: (26 Hours)

Preparation of Financial Statements –Conceptual framework- Accounting Principles -
Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure -
Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue

Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

Module –II: (20 Hours)

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

Module – III: (18 Hours)

Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

Module – IV: (18 Hours)

Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss

Module – V: (8 Hours)

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities-

SEMESTER I

CORE COURSE

CO1B03B18 – CORPORATE REGULATIONS AND ADMINISTRATION

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Describe the framework of Companies Act 2013 and the procedure in the promotion and formation of the company

CO2: Describe the types, related concepts and procedure of issue of share capital

CO3: Explain the modes of acquiring membership in a company and procedure of meetings

CO4: Explain the various grounds and procedures of winding up of companies

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	2
CO2	3	2	1	1	2
CO3	3	2	1	1	2
CO4	3	2	1	1	2

Syllabus Content:

Module I: (10 Hours)

Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association

Module II: (12 Hours)

Promotion and formation of a company- Body Corporate - promoter- legal position-duties-remuneration - Memorandum of Association – Articles of Association - Contents and

alteration - Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies

Module III: (15 Hours)

Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue

Module IV: (20 Hours) Membership in company and meetings- modes of acquiring membership- rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties - Disqualifications DIN- Vacation of Office – Resignation – Removal – Meetings of Board – Resolutions and Proceedings Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions - Corporate Social Responsibility

Module V: (15 Hours)

Winding up – Contributory – Modes of winding up – Winding Up by Tribunal - Petition for Winding Up Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies.

SEMESTER I

COMPLEMENTARY COURSE I

CO1C01B18– BANKING AND INSURANCE

Credits: 3

Total Lecture Hours: 72

CO1: Discuss the concepts in banking, classifications, functions and role of banks and related parties.

CO2: Examine the various innovations and reforms in banking.

CO3: Explain the principles need and importance of Insurance and the powers of IRDA.

CO4: Identify the various policies associated with insurance.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	2	2
CO2	3	2	1	2	2
CO3	3	2	1	2	2
CO4	3	2	1	2	2

Syllabus Content:

Module I: (15Hours)

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition- Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

Module II: (18 Hours)

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS -EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and DebitCards - CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion -PMJDY.

Module III: (15 Hours)

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement.

Module IV: (9 Hours)

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance.

Module V: (15 Hours)

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Re-Insurance- Group insurance. Insurance penetration and insurance density (brief study only)

SEMESTER II

COURSE CODE	COURSE TITLE	CREDIT	Course Type
EN2A03B18	Issues that Matter	4	Common Course I
FR2A04B18	French for Business Communication -II	4	Common Course II
HN2A04B18	Kavita, vyavsayik patralekhan aur anuvad	4	Common Course II
MA2A04B18	Athmakatha, Lekhanam	4	Common Course II
CO2B04B18	Financial Accounting II	4	Core Course
CO2B05B18	Business Regulatory Framework	3	Core Course
CO2B06B18	Business Management	3	Core Course
CO2C01B18	Principles of Business Decisions	3	Complementary Course I

SEMESTER II

COMMON COURSE III

EN2A03B18 - ISSUES THAT MATTER

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1. Identify the major issues of contemporary significance

CO2. Discuss the consequences of war and refugee crisis with respect to the psychological dimension

CO3. Employ theoretical learning in classrooms to current developments in the world

CO4. Critique the diverse experiences both historical and contemporary to create a more informed vision of the future

CO5. Develop oneself as a conscious, concerned, conscientious human being

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	2	2
CO2	1	1	2	1	1
CO3	2	2	2	3	2
CO4	1	1	2	2	2
CO5	1	2	2	2	3

Syllabus Content

Module 1

(18 hours)

“The Unsundered People” – Kenzaburo Oe

“The Old Prison” – Judith Wright

“War” – Luigi Pirandello

Module 2 (18 hours)

Persuasions on the Power of the Word:

“On Censorship” – Salman Rushdie

“Peril” – Toni Morrison

“The Burning of the Books” – Bertolt Brecht

“The Censors” – Luisa Valenzuela

Module 3 (18 hours)

“The Poisoned Bread” – Bandhu Madhav

“A Trip Westward” – Zitkala-Sa

“The Pot Maker” – Temsula Ao

Module 4 (18 hours)

“Does it Matter?” – Richard Leakey

“On Killing a Tree” – Gieve Patel

“Hagar: A Story of a Woman and Water” (Gift in Green (chapter 2)) – Sarah Joseph

Module 5 (18 hours)

“Understanding Refugeeism: An Introduction to Tibetan Refugees in India” – Mallica Mishra

“Refugee Blues” – W.H Auden

“The Child Goes to the Camp” (from Palestine’s Children) – Ghassan Kanafani

SEMESTER II

COMMON COURSE II

FR2A04B18 – FRENCH FOR BUSINESS COMMUNICATION -II

Credits: 4

Total Lecture Hours: 72

Course Outcomes:

CO1: Describe an action or a situation

CO2: Develop language, vocabulary and grammar skills for business purpose.

CO3: Schedule activities in different situation.

CO4: Prepare conversations based on scenarios

CO5: Prepare itinerary for professional trips.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	1	2	2
CO2	1	3	1	3	2
CO3	1	2	2	3	2
CO4	1	2	1	3	2
CO5	1	2	2	3	2

Syllabus Content:

Module I

(18 hours)

Quelle heure est-il ? – Journée de travail – Habitudes Demander et donner des horaires – raconter sa journée – parler des ses habitudes au travail, de ses loisirs – adjectifs démonstratifs – verbes pronominaux – adverbes de fréquence – étapes d’une journée – jeux, sports

Module II (18 hours)

Mois et saisons – Rendez-vous – Faire le point – Entre cultures Dire la date – parler du temps qu'il fait – fixer rendez-vous – réserver une table au restaurant – Ponctualité relative – verbes impersonnels – le calendrier – climat - météo

Module III (18 hours)

À l'hôtel – Itinéraire – Déplacements professionnels Réserver une chambre d'hôtel – demander la note – expliquer un itinéraire – situer sur une carte – adjectifs possessifs – tout – impératifs – nombres ordinaux – équipements et services hôteliers - espace urbain – moyens de transport

Module IV (18 hours)

Conseils au voyageur – Prendre le train – Faire le point – Entre cultures Exprimer un conseil – acheter un billet de train – consulter un tableau d'horaires – les pourboires – il faut – il est interdit de – visite en ville – billet de train – messages publics à la gare

SEMESTER II

COMMON COURSE II

HN2AO4B18 -KAVITA, VYAVSAYIK PATRA LEKHAN AUR ANUVAD

Credits – 4

Total Hours- 72

Course Outcomes:

CO1: Contextualize and summarise the poems of different genres in Hindi

CO2: Evaluate the Poets contribution to Hindi literature

CO3: Demonstrate linguistic ability for translation of texts between Hindi & English

CO4: Illustrate communication skill in Hindi by writing formal business letters

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	1	2	1
CO2	1	2	1	3	1
CO3	1	2	1	3	1
CO4	1	2	3	3	2

Syllabus Contents

Module I

(26 Hours)

1. Kabirdas 4 Dohas
2. Tulsidas 2 Dohas
3. Baadal Rag – Nirala
4. Aatma Parichay – Bachchan
5. Hatya Aur Apraadh – Bhagvat Raavath
6. Akela Aadmi – Kumar Ambuj

Module II

(26 Hours)

7. Polythene – Gyanendrapathi

8. Mulya – Ekant Srivastava

9. Bejagah – Anaamika

10. Ghrina Aur Prem Kahan Se Shuru Hota Hai – Omprakash Valmiki

12. Daily Passenger – Arun Kamal

Module III

(12 Hours)

Vyavsaayik Patra Lekhan

Module IV

(8 Hours)

Anuvaad

SEMESTER II

COMMON COURSE II

MA2A04B18 - ഫിനാൻസ് ,മാർക്കറ്റിംഗ്

ക്രെഡിറ്റ് : 4

പഠനസമയം : 72 മണിക്കൂർ

കോഴ്സ് ഔട്ട്കോം (Course outcome)

CO1:മലയാളഗദ്യസാഹിത്യരൂപങ്ങളിൽ വായനാശേഷിയും ആസ്വാദന പ്രാപ്തിയും കൈവരിക്കൽ.

CO2:ഗദ്യസാഹിത്യത്തിന്റെ കാലാനുസൃതമായ ഭാഷാപ്രയോഗസാധ്യതകൾ തിരിച്ചറിയൽ

CO3: മാറി വരുന്ന ജീവിതാവസ്ഥകളെ അഭിമുഖീകരിക്കാൻ പ്രാപ്തി നേടൽ .

CO4:ആത്മകഥാപഠനത്തിലൂടെ അപൂർവ്വവ്യക്തിത്വങ്ങളുടെ ജീവിതാനുഭവങ്ങൾ ഗ്രഹിക്കൽ

CO5.വിദ്യാർത്ഥികളുടെ സർഗ്ഗാത്മകശേഷി വികസിക്കൽ

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	1	2	1
CO2	1	3	2	3	1
CO3	1	2	3	3	1
CO4	1	2	2	2	2
CO5	1	2	3	3	2

ഖണ്ഡം ഒന്ന്

20 മണിക്കൂർ

- 1.ഉത്തുംഗസ്നേഹഗോപുരം -കല്പന നാരായണൻ
- 2.എതിർവാക്കുകൾ-ശാരദക്കുട്ടി
- 3.മഹാനടൻ-ബാലചന്ദ്രൻ ചുള്ളിക്കാട്
- 4.അനുജന്റെ ഭാര്യ -ലളിതാംബിക അന്തർജ്ജനം

ഖണ്ഡം രണ്ട്

15 മണിക്കൂർ

- 1.ഇന്ത്യയിലെ സ്വതന്ത്രബോധവും ഭാഷാമനോഭാവവും-പി.എം .ഗിരീഷ്
- 2.അരങ്ങിലുണരുന്ന സ്ത്രീശബ്ദങ്ങൾ -സജിത മഠത്തിൽ
- 3.സാധുജനപരിപാലനസംഘവും പുലയമഹാസഭയും -പി.ഗോവിന്ദപ്പിള്ള

ഖണ്ഡം മൂന്ന്

12 മണിക്കൂർ

- 1.നിവേദനങ്ങൾ,കത്തിടപാടുകൾ (യൂണിവേഴ്സിറ്റി പ്രസിദ്ധീകരണം)

ഖണ്ഡം നാല്

25 മണിക്കൂർ

- 1,കണ്ടൽക്കാടുകൾക്കിടയിൽ എന്റെ ജീവിതം -പൊക്കുടൻ(ആത്മകഥ)

SEMESTER II

CORE COURSE

CO2B04B18– FINANCIAL ACCOUNTING II

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1 : Construct the Books of Accounts of Hire Purchaser and Vendor

CO2 : Determine the types of Branches and Construct Branch Accounts using various methods

CO3 : Evaluate the types of Inter-Departmental transfers and the preparation of Final accounts of departments

CO4 : Interpret the modes of Dissolution of Partnership Firms and preparation of various accounts

CO5 : Identify the different Accounting Standards and its applicability

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	2
CO2	3	2	2	1	2
CO3	3	2	2	1	3
CO4	2	2	2	1	2
CO5	3	2	2	1	2

Syllabus Content:

Module I: (25 Hours)

Accounting for Hire Purchase – Meaning and Features of Hire Purchase System – Hire purchase Agreement –Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession

Module II: (20 Hours)

Branch Accounts – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)

Module III: (10 Hours)

Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

Module IV: (25 Hours)

Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method

Module V: (10 Hours)

Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS19 (Theory only) International Financial Reporting Standards (IFRS) (brief study only)

SEMESTER II

CORE COURSE

CO2B05B18– BUSINESS REGULATORY FRAMEWORK

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Describe the measures to control various kinds of Commercial and Business contracts and the legal rights, duties and obligations of parties to the contract.

CO2: Describe the essential characteristics, rights duties and liabilities of parties to the special contract.

CO3: Discuss the principles of contract of agency and the rights, duties and liabilities of principal and agent.

CO4: Explain the rules regarding sale of goods, condition and warranties and transfer of ownership

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2

Syllabus Content:

Module – I: (25 Hours)

Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid

Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract.

Module –II: (15 Hours)

Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee

Module – III: (10 Hours)

Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.

Module – IV: (12 Hours)

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship

Module – V: (10 Hours)

Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller – Auction Sale

SEMESTER II

CORE COURSE

CO2B06B18 – BUSINESS MANAGEMENT

Credits: 3

Total Lecture Hours: 54

Course Outcomes:

CO1: Discuss core concepts, theories and techniques of business management across functional areas of business

CO2: Employ the analytical skills for planning and to make decisions.

CO3: Distinguish between different organizational structures and leadership styles

CO4: Interpret different types of control process.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	3	3	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2

Syllabus Content:

Module I: (12 Hours)

Introduction to Management - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.

Module II: (10 Hours)

Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers

to Effective Planning - M.B.O - Features – Steps – Coordination- Meaning and Importance -
Techniques for Effective Coordination

Module III: (10 Hours)

Organizing- Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability.

Module IV: (12 Hours) Direction and Control – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process- Control Techniques.

Module V: (10 Hours)

Management Techniques – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

SEMESTER II

COMPLEMENTARY COURSE I

CO2C01B18– PRINCIPLES OF BUSINESS DECISIONS

Credits: 3

Total Lecture Hours: 72

CO1: Discuss the basic elements of managerial economics and principles underlying decision making

CO2: Describe the Law of demand, elasticity of demand, demand forecasting methods and the characteristics of a good forecasting technique.

CO3: Explain the production function, Laws of production, diminishing returns and Law of returns to scale, economies and diseconomies of scale.

CO4: Explain different cost concepts, price and output determination under various market conditions.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2

Syllabus Content:

Module I: (10 Hours)

Introduction –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making-

Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi-marginal Principle

Module II: (20 Hours)

Demand Theory –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) - Forecasting demand for new products- Characteristics of a good forecasting technique.

Module III: (12 Hours)

Production Analysis– Production- Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve– Optimum Combination of Inputs

Module IV: (8 Hours)

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm

Module V: (22 Hours)

Pricing in Different Markets –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly—features- Kinked Demand Curve- Price Leadership – Pricing under Collusion

SEMESTER III

Course Code	Course Title	Credits	Course Type
EN3A07B18	Gems of Imagination	3	Common Course I
CO3B07B18	Corporate Accounts I	4	Core Course
CO3B08B18	Quantitative Techniques for Business I	4	Core Course
CO3B09B18	Goods and services Tax	4	Core Course
CO3B10B18	Marketing Management	3	Core Course
CO3B11acB18	Financial Markets and Operations	3	Optional Core Course
CO3b11bB18	Customer Relationship Management	4	Optional Core Course

SEMESTER III

COMMON COURSE

EN3A07B18 – GEMS OF IMAGINATION

Credits: 3

Total Lecture Hours: 54

Course Outcomes:

CO1: Identify different genres of English literature.

CO2: Develop vocabulary through reading varied texts.

CO3: Analyze inherent themes and motives.

CO4: Critically evaluate the different modalities of poetry

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	1	2	1
CO2	1	2	1	3	1
CO3	1	1	2	3	2
CO4	1	1	2	3	2

Syllabus Content

Module1 (Fiction)

(18hours)

Ernest Hemingway: The Old Man and the Sea

Module 2 (Short Stories)

(18hours)

Guy De Maupassant: Two Friends

O. Henry: The Gift of the Magi

K. A. Abbas: Sparrows

Flora Annie Steel: Valiant Vicky, the Brave Weaver

Module 3 (Poems)

(18hours)

Rumi: The Chance of Humming

Walter Scott: Lochinvar

John Keats: La Belle Dame Sans Mercy

Robert Frost: After Apple Picking

Chinua Achebe: Refugee Mother and Child

Kamala Das: My Grandmother's House

Ted Hughes: Jaguar

Pablo Neruda: Tonight I can Write the Saddest Lines

P. P. Ramachandran: How Simple!

SEMESTER III

CORE COURSE

CO3B07B18 – CORPORATE ACCOUNTS I

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Practice the accounting procedure to be followed in the issue and redemption of shares.

CO2: Prepare the statements relating to underwriting of shares and debentures

CO3: Develop accounting skills to prepare final accounts of companies and calculate managerial remuneration and profit prior to incorporation.

CO4: Prepare investment accounts of fixed income and variable income bearing securities.

CO5: Compute insurance claim for loss of stock and loss of profit policy.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	2
CO2	2	3	3	2	2
CO3	2	3	3	2	2
CO4	2	3	3	2	2
CO5	2	3	3	2	2

Syllabus Content:

Module 1 : Accounting for Shares–Redemption of Preference Shares– ESOP- Rights Issue – Bonus Issue – Buy back of Shares –Practical aspects of share issue in accounting lines (20Hours)

Module II : Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting (10Hours)

Module III : Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation **(30Hours)**

Module IV : Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts **(15Hours)**

Module V : Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- **(15 Hours)**

SEMESTER III

CORE COURSE

CO3B08B18 – QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Describe the theoretical concepts of Statistics

CO2: Explain the different components of statistical survey

CO3: Analyse the measures of Central Tendency and make inferences

CO4: Analyse the measures of spread and make inferences to generalize

CO5: Infer the values to extrapolate and interpolate using various methods

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	3	2	2	2	2

Syllabus Content:

Module 1 : Introduction to Statistics- Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics
(8 Hours)

Module II : Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire- Collection of secondary data- Census method and Sampling –

Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series (25Hours)

Module III : Uni-Variate Data Analysis I - Measures of Central Tendency – Concept – Functions of an average- Characteristics- Arithmetic Mean – Simple mean- Weighted mean- Combined mean- Properties of mean- Median – Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean- Harmonic Mean- relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency- (20Hours)

Module IV : Uni-Variate Data Analysis II- Measures of dispersion - Concept- Properties of a good measure of dispersion- Absolute and Relative Measure- Range- Inter Quartile Range- Quartile Deviation- Mean Deviation- Standard Deviation- Lorenz curve- Merits and Demerits of various measures- Relevance and Applications in Business- Mathematical properties of standard deviation - Variance and Co-efficient of Variation – Measures of Skewness – Definition of skewness- types- Test of skewness- Relative measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis- meaning and types (25 Hours)

Module V : Interpolation and Extrapolation- Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation (12 Hours)

SEMESTER III

CORE COURSE

CO3B09B18- GOODS AND SERVICES TAX

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Discuss the related concepts of Goods and Services Tax

CO2: Explain the concept of levy, tax collection and reverse charge mechanism

CO3: Determine the time and place of supply and import and export

CO4: Discuss the concept of input tax credit and the payment procedure of GST

CO5: Describe the registration process of GST, types of returns, accounts and assessment

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	2
CO2	3	2	1	1	2
CO3	2	3	3	3	2
CO4	3	2	2	2	2
CO5	3	2	2	2	2

Syllabus Content:

Module I - Introduction to Goods and Services Tax- Introduction -Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsumingoftaxes-constitutionalbackground-BenefitsofimplementingGST-Structureof GST-Central Goods and Services Tax- State Goods and Services Tax- UTGST-Integrated Goods and Services Tax- Important concepts and definitions under CGST Act and IGST Act- GSTN-HSN Code- SAC code- GST council– Structure, Power and Functions.

(Note-Following definitions – Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E-commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Export of goods/services, Import of goods/services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non – taxable territory)

(10hours)

Module II- Levy, Tax Collection and Reverse Charge Mechanism

Levy and Collection of Tax – Rates of GST – Scope of Supply – Composite and Mixed Supplies, E- commerce under GST regime – Liability to pay tax, Reverse Charge Mechanism – Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply **(20hours)**

Module III- Concept of time and place of supply & Import and Export

Time of supply – Place of supply– Significance – Time and place of supply in case of intra state supply, inter state supply and import and export of goods and services **(10hours)**

Module IV– Input Tax Credit & Payment of GST

Cascading Effect of Taxation – Benefits of Input Tax Credit– Manner of claiming input tax credit in different situations - Computation- Input service distribution- Computation- Recovery of Credit- Reversal of credit –Utilization of Input tax credit- Cases in which input tax credit is not available- Tax Invoice – Unauthorised Collection of Tax- Credit Notes – Debit Notes- Electronic Cash Ledger- Electronic Credit Ledger- Electronic liability ledger -, Manner of payment of tax- Tax Deduction at Source- Collection of Tax at Source-Refunds (**30hours**)

Module V– Registration, Returns and Accounts and Assessment

Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration – GSTIN – Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies>Returns- Accounts and Records- Forms for above – Assessment- An overview of various types of

assessment (20hours)

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended upto date will be applicable)

SEMESTER III

CORE COURSE

CO3B010B18 – MARKETING MANAGEMENT

Credits: 3

Total Lecture Hours: 54

Course Outcomes:

CO1: Apply key marketing theories, frameworks and tools to solve Marketing problems

CO2: Employ the concepts of consumer behaviour to choose the relevant STP strategy

CO3: Evaluate the key analytical frameworks and tools used in marketing

CO4: Integrate information of a firm's external and internal marketing environment to identify and prioritise appropriate marketing strategies

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	3	1	1
CO2	2	3	1	1	1
CO3	2	2	1	1	2
CO4	2	2	2	1	3

Syllabus Content:

Module 1 : Marketing Management–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix-4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation-Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing(**12Hours**)

Module II : Product Mix- Product – Meaning- Classification of products- -Product Line and Product Mix- New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- –

Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing **(12 Hours)**

Module III : Price Mix – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance **(12 Hours)**

Module IV: Physical Distribution Mix- - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits **(12 Hours)**

Module V: Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing - Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing- De-marketing- Remarketing- Guerilla marketing –Ambush Marketing -Digital marketing / social media marketing.**(6Hours)**

SEMESTER III

OPTIONAL CORE COURSE

CO3B11acB18 – FINANCIAL MARKETS AND OPERATIONS

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Illustrate the components of Indian financial system

CO2: Indicate the methods of floating new issues and the intermediaries in the new issue market.

CO3: Describe the role and functions of secondary market.

CO4: Discuss the constitution and management of mutual funds in India

CO5: Explain the types of derivatives.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	1
CO2	2	2	1	1	1
CO3	2	2	1	1	1
CO4	2	1	1	1	1
CO5	2	1	1	1	1

Syllabus Content:

Module I Indian Financial System- Savings and Investment – The Indian Financial System - Components- Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System – Financial Markets – Classification – Capital Market and Money Market Instruments – Indian Money Market – Role of RBI in Money Market – SEBI – Establishment – Objectives – Powers and functions.

(16

Hours)

Module II : Primary Market–Functions of New Issue Market- Methods of New Issue-IPO- FPO- ASBA- Green Shoe Option- Public Issue-Bonus Issue- Right Issue-Private Placement-Book Building- ESOP-Indian Depository Receipts-Intermediaries in the New Issue Market-Registrars to the Issue- Brokers to the Issue– Bankers to the Issue – Underwriters– Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments. **(14 Hours)**

Module III Secondary Market – Role and Functions of Stock Exchanges- Listing of Securities- Stock Exchanges in India- Members of the Stock Exchanges – Methods of Trading in a Stock Exchange- Online Trading- Depositories–Role – Mark to Market System – Stock Market Indices- Methodology for Calculating Index.– Type of Speculators –Speculative Transactions in Stock Exchanges – Insider trading- SEBI regulations-Foreign Institutional Investors in Securities market – Foreign Portfolio Investment– Private Equity **(18Hours)**

Module IV Mutual Funds– Meaning– Objectives–Advantages – Classification of Mutual Funds – Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value– Advantages and limitations of Mutual Funds- **(12 Hours)**

Module V Derivatives (Brief study only)-Features of Derivatives– Types of Derivatives – Forwards – Futures – Options – Swaps– Commodity Futures– Major Commodity Exchanges in India **(12 Hours)**

SEMESTER III

OPTIONAL CORE COURSE

CO3B11bB18- CUSTOMER RELATIONSHIP MANAGEMENT

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1 : Explain the concepts of CRM and its role in marketing.

CO2 : Discuss the role of customer satisfaction in CRM.

CO3 : Describe the CRM strategy development process.

CO4 : Explain the CRM process network

CO5: Discuss the use of technology in CRM.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	2	2

Syllabus Content:

MODULE I

Customer Relationship Management – Introduction – Definition – Need for CRM - Concepts – Customer Loyalty and Optimizing Customer Relationships – Strategic Framework for CRM – Origin and Role of CRM –Components of CRM- CRM Processes. **(20Hours)**

MODULE II

Customer Satisfaction – Product Marketing – Direct Marketing – Customer Learning Relationship – Key Stages of CRM- Forces Driving CRM- Benefits of CRM – Growth of CRM

Market in India-Key Principles of CRM.
(20Hours)

MODULE III

CRM Strategy – CRM Strategy Development Process – CRM Value Creation Process – Customer Profitability -Customer Acquisition and Retention – Customer Strategy

(15Hours)

MODULE IV

CRM Process Framework – Governance Process – Performance Evaluation Process-Monitoring System - Key Performance Indicators – CRM Budget and CRM Return on Investment

(15Hours)

MODULE V

Use of Technology in CRM – Call Centre Process- CRM Technology Tools – Implementation – Selection of CRM Package – Reasons for Failure of CRM (20Hours)

SEMESTER IV

Course Code	Course Title	Credits	Course Type
EN4A08B18	Revisiting the Classics	3	Common Course I
CO4B12B18	Corporate Accounts II	4	Core Course
CO4B13B18	Quantitative Techniques for Business II	4	Core Course
CO4B14B18	Entrepreneurship Development and Project Management	4	Core Course
CO4B15acB18	Financial Services	4	Optional Core Course
CO4B15bB18	Services Marketing	4	Optional Core Course

SEMESTER IV

COMMON COURSE

EN4A08B18 - REVISITING THE CLASSICS

Credits: 3

Total Lecture Hours: 54

Course Outcomes:

CO1: Identify the representative authors from various genres

CO2: Discuss the 'universals' of the human condition

CO3: Interpret time- tested classics from diverse cultures

CO4: Explain celebrated lines from classic works

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	1
CO2	2	2	2	2	1
CO3	2	3	3	3	2
CO4	2	2	2	2	2

Syllabus Content

Module1 (Poems)

(18hours)

Homer: "Father and Son" (Odyssey Book 16: 113-189) (Translated by Robert Fagles)

Kalidasa: "Lovely is Youth" (Translated by J.G Jennings)

Omar Khayyam: Rubaiyat (quatrains: 25-28) (Translated by Edward Fitzgerald) Dante:

Dante meets Virgil (Inferno Canto 1: 49-102) (Translated by J.G Nichols)

John Milton: "On his Blindness"

Module 2 (Shakespeare Excerpts)

(18hours)

Romeo and Juliet: Act II, Scene II and Act V Scene III

Module 3 (Novel Excerpts)

(18hours)

Miguel de Cervantes: Don Quixote (Chapter 8) (Translated by Edith Grossman)

Jane Austen: Pride and Prejudice (Chapters 1-6)

Victor Hugo: Les Miserables (Part 1 – Fantine, Book II, Chapter 9-13) (Translated by Christine Donougher)

SEMESTER IV

CORE COURSE

CO4B12B18 – CORPORATE ACCOUNTS II

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Construct the Final Accounts of Life Insurance and General Insurance Companies

CO2: Construct the Financial statements of Banking Companies within the framework of Banking Regulation Act, 1949

CO3: Evaluate the accounting treatment for Internal Reconstruction

CO4: Calibrate the procedure involved in Amalgamation, Absorption and External Reconstruction of Companies

CO5: Determine the types of liquidation of Companies and prepare the Liquidator's Final Statement of Accounts

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	3	3
CO2	2	3	3	3	3
CO3	2	3	3	3	3
CO4	2	3	3	3	3
CO5	2	3	3	3	3

Syllabus Content:

Module 1 : Accounts of Insurance Companies – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and

Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) **(20 Hours)**

Module II : Accounts of Banking Companies – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets-Capital Adequacy.
(20 Hours)

Module III : Internal Reconstruction -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet.
(20 Hours)

Module IV : Amalgamation, Absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings) **(34 Hours)**

Module V : Liquidation of Companies – Meaning-Types – Contributories- Preferential Creditors- Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded) . **(14Hours)**

SEMESTER IV

CORE COURSE

CO4B13B18 – QUANTITATIVE TECHNIQUES FOR BUSINESS - II

Credits: 4

Total Lecture Hours: 108

Course Outcomes:

CO1: Apply various techniques or methods of Correlation in identifying the relation

CO2: Apply the Regression Equations and interpret the results

CO3: Test the consistency of the index number

CO4: Construct different mathematical models using time series

CO5: Determine the probability of various events based on the concepts and theories

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	3	3	2	2
CO3	2	3	3	3	2
CO4	3	3	3	3	2
CO5	3	3	3	3	2

Syllabus Content:

Module 1 : Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation - Types of Correlation- Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of Correlation-Spearman's Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only) **(22 Hours)**

Module II : Bi-Variate Data Analysis- II -Regression Analysis– Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co- efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only)

(20 Hours)

Module III : Index Numbers-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyres's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing (*theory only*) –Limitations of index numbers

(22 Hours)

Module IV : Time Series Analysis-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend

(20

Hours)

Module V : Probability-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Baye's Theorem of Inverse probability **(24 Hours)**

SEMESTER IV
CORE COURSE

**CO4B14B18 – ENTREPRENEURSHIP DEVELOPMENT AND PROJECT
MANAGEMENT**

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Describe the factors effecting entrepreneurship and the role of entrepreneurship in economic development

CO2: Explain the dimensions of entrepreneurship and the steps in setting up MSME

CO3: Describe the concept of project and the aspects related to project identification

CO4: Articulate the elements in project formulation and in the preparation of project report

CO5: Identify the programmes for entrepreneurial support in India

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	2	1
CO2	3	2	2	2	1
CO3	3	2	2	2	1
CO4	2	3	3	2	2
CO5	2	2	2	2	2

Syllabus Content:

Module I: Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship
(10 Hours)

Module II : Classification of entrepreneurs- Dimensions of Entrepreneurship-

Intrapreneurship- Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship- Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.

(25 Hours)

Module III : Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant andFarmer Rights-

(15 Hours)

Module IV: Project Formulation and Report- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded) **(20**

Hours)

Module V : Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC, SIDBI and DIC-Entrepreneurial finance, venture capital, cloud funding, social entrepreneurship **(20**

Hours)

SEMESTER IV
OPTIONAL CORE COURSE

CO4B15acB18 – FINANCIAL SERVICES

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Explain the concepts of financial services and role of merchant banking in India

CO2: Describe different venture capital investment decisions and securitization process

CO3: Explain all transactions relating to different types of leasing

CO4: Illustrate the working of factoring as a financial service

CO5: Summarize credit rating and its regulatory bodies

CO6: Explain the rationale behind the use of mergers and acquisition by business firms

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	2	2
CO2	3	2	1	2	2
CO3	2	3	2	3	2
CO4	2	3	2	3	2
CO5	3	2	1	2	2
CO6	3	2	1	2	2

Syllabus Content:

Module 1 : Introduction to Financial Services – Meaning – Types – Fund Based Financial Services – Fee Based Financial Services – Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers **(15Hours)**

Module II : Venture Capital and Securitisation– Features and Types of Venture Capital– various

Stages of Venture Capital Financing - Factors affecting investment decision – Investment nurturing– Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation- Types of securitisation- Advantages-Limitations– SARFAESI Act 2002- Background- Purpose of the Act-Main provisions

(20 Hours)

Module III : Leasing and Factoring– Leasing – Essentials – Types – Operating and Financial Lease – Sale and Lease back- Other classifications – Advantages and Limitations of Leasing— Leasing Vs Hire purchase- Factoring-Parties involved – Process of Factoring– Functions of a Factor– Different Forms of Factoring Services – Factoring Vs. Bill Discounting– Forfaiting– Mechanism of Forfaiting– Factoring Vs. Forfaiting

(20Hours)

Module IV: Credit Rating – Meaning, types of Credit Rating – Need for credit rating – Factors affecting credit rating – Advantages and Limitations of Credit rating– Rating process and methodology Credit Rating Agencies in India.

(15 Hours)

Module V: Mergers and Acquisition- Expansion of business firms– Internal and external expansion – forms of combinations - merger, acquisition and takeover – Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers – Merger Vs Takeover – Types of takeover – Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services - Shadow Banking-Angel Funds- Hedge funds

(20 Hours)

SEMESTER IV
OPTIONAL CORE COURSE

CO4B15bB18 - SERVICES MARKETING

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1 : Explain the basic concepts of service.

CO2 : Describe the concept of Marketing mix in service marketing.

CO3 : Identify the behavioral patterns of Service consumers.

CO4 : Explain the key variables of Market segmentation.

CO5: Explain the marketing of services with reference to tourism

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	1
CO2	3	2	2	1	1
CO3	3	2	2	1	1
CO4	3	2	2	1	1
CO5	3	2	2	1	1

Syllabus Content:

MODULE-I

Concept of Service – Meaning – Definition – Components and Tangibility – Growth of Service Sector Challenges and Strategies- Classification of Services- Marketing Triangle- Marketing of Services.
(16Hours)

MODULE -II

Marketing Mix in Service Marketing - 7Ps – Product Decision – Pricing Strategies – Promotion of Services - Placing or Distribution of Services – Additional Dimensions – People – Physical Evidences - Process.
(20Hours)

MODULE -III

Consumer Behaviour in Services – Behavioural Profile of Consumers - Customer Satisfaction and Expectation Gap Analysis – Quality Perceptions in Service- Measurement of Service Quality - SERVQUAL Dimensions- Service Recovery and Problem Solving – Employees Role in Service Marketing – Role of Technology. **(20Hours)**

MODULE -IV

Service Market Segmentation – Bases – Positioning – Differentiation and Retention Strategies Applicable to Service Marketing – Relationship Marketing. **(16Hours)**

MODULE –V

Marketing of Services with Reference to Tourism – Financial Services and Health – Trends in Service Marketing. **(18Hours)**

SEMESTER V

Course Code	Course Title	Credits	Course Type
CO5B16B18	Environmental Management and Human Rights	4	Core Course
CO5B17B18	Cost Accounting I	4	Core Course
CO5B18B18	Financial Management	4	Core Course
CO5B19acB18	Investment Management	4	Optional Core Course
CO5B19bB18	Marketing Research	4	Optional Core Course
C05D01aB18	Fundamentals of Accounting	3	Open Course
C05D01bB18	Fundamentals of Banking and Insurance	3	Open Course
C05D01cB18	Capital Market and Investment Management	3	Open Course

SEMESTER V
CORE COURSE

CO5B16B18 – ENVIRONMENTAL MANAGEMENT AND HUMAN RIGHTS

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Explain the concept of environmental studies, various natural resources and ecosystems

CO2: Describe the various issues relating with biodiversity and pollution and its management with the environment laws in India

CO3: Summarise the recent developments in the field of Commerce and Management

CO4: Explain the associated terms and the procedure to apply under Right to Information Act 2005

CO5: Discuss the national and international perspectives on Human Rights

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	2	2

Syllabus Content

MODULE-1

(20 Hours)

Unit 1 : Multidisciplinary nature of environmental studies Definition, scope and importance -need for public awareness

Unit 2 : Natural Resources

Renewable and non-renewable resources : Natural resources and associated problems. **Forest resources** : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. **-Water resources** : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. **Mineral resources** : Use and exploitation, environmental effects of extracting and using mineral resources, case studies. **Food resources** : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. **Energy resources**: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. **Land resources**: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:-Forest ecosystem

Module II

(25 hours)

Unit 1: Biodiversity and its conservation

Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hot- spots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India

Unit 2: Environmental Pollution

Definition, Causes, effects and control measures of: - Air pollution,Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes-Role of an individual in prevention of pollution,Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

Unit 3: Social Issues and the Environment

Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions, -Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

Module – III

(15 Hours)

Recent developments- Green Accounting- Meaning- History- Scope and Importance- Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits- Challenge Green marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope

Module – IV

(12 Hours)

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act- Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services

Module–V

(18Hours)

Unit 1- Human Rights– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

Unit-2 Human Rights and United Nations – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights.

Human Rights in India – Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

Unit-3 Environment and Human Rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment

Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc.

SEMESTER V

CORE COURSE

CO5B17B18– COST ACCOUNTING - I

Credits: 4

Total Lecture Hours: 108

Course Outcomes:

CO1: Explain the basic fundamentals and different techniques of Cost accounting.

CO2: Explain various methods of Inventory management and basic concepts

CO3: Analyse the different methods of Labour Cost.

CO4: Discuss the various methods of Apportionment of Overheads.

CO5: Construct Cost sheet and Reconciliation Statement.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	3	3	3	2	2
CO3	3	3	3	2	2
CO4	2	2	3	2	3
CO5	3	3	2	3	3

Syllabus Content

Module I (18Hours)

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost.

Module II (25 Hours)

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap- Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average

Module III (20Hours)

Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor's differential piece rate system- Merrick's differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover.

Module IV (25 Hours)

Accounting for Overhead-Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates-

Over-absorption and Under- absorption- Reasons- Disposal- Introduction to Activity Based Costing(Problems of ABC excluded)

Module V

(20Hours)

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation- Reconciliation Statement –Need- Reasons for disagreements in Profits – Preparation- Memorandum Reconciliation Account

SEMESTER V

CORE COURSE

CO5B18B18 - FINANCIAL MANAGEMENT

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1- Explain the overall role and importance of finance function.

CO2- Describe the various sources of finance

CO3- Determine the impact of different types of leverage in capital structure decisions

CO4- Evaluate the different techniques in capital budgeting decisions.

CO5- Explain the type of dividend policies and different forms of dividend.

CO6- Prepare the working capital requirement of a business enterprise.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	2	3	2	3
CO3	3	3	3	3	3
CO4	3	3	3	2	3
CO5	3	3	3	2	3
CO6	3	3	3	2	3

Syllabus Content:

Module I

(15 Hours)

Introduction-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager- Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding(15 Hours)

Module II

(30Hours)

Financing Decision - Sources of Finance – Equity – Debt – Preference-Retained earnings- Cost of Capital- Factors Determining Capital Structure- Leverage-Meaning- Types-Operating Leverage-Meaning and Computation -Financial Leverage- Meaning and Computation- Composite Leverage-Meaning and Computation- Financial Risk and Business Risk. (Capital Structure theories excluded)

Module III

(20 Hours)

Investment Decision- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

Module IV

(15 Hours)

Management of Working Capital - Meaning–Definition – Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital– Estimation of Working Capital Requirements-Methods

Module V

(10 Hours)

Dividend Decision- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy-Pay- out Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split. (Dividend theories excluded)

SEMESTER V

OPTIONAL CORE COURSE

CO5B19acB18 - INVESTMENT MANAGEMENT

Credits: 4

Total Lecture Hours:90

Course Outcomes:

CO1: Explain the fundamental concepts of investment.

CO2: Discuss an overview on security analysis.

CO3: Explain the various theories and techniques of technical analysis.

CO4: Review portfolio analysis in terms of its selection and construction.

CO5: Discover the foundations of behavioral finance

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	1
CO2	3	2	2	1	2
CO3	3	2	2	2	2
CO4	2	3	2	1	2
CO5	3	2	2	1	3

Syllabus Content:

Module

I

(15Hours)

Introduction - Investment; Importance-investment Vs speculation and gambling-steps in investment process -risk-systematic risk- unsystematic risk- risk return relationship

Module

II

(15Hours)

Security analysis-Fundamental analysis (economy, industry and company analysis) economic forecasting- techniques (brief study only) - industry analysis - industry life cycle- company analysis financial statement analysis - assessment of risk

Module III (25Hours)

Technical analysis-Dow theory-Elliot wave theory-charting techniques - Technical indicators (brief study only) - limitations of technical analysis-Efficient Market Hypotheses - forms of market efficiency -EMH Vs fundamental and technical analysis.

Module IV (25Hours)

Portfolio analysis -portfolio risk and return-optimal portfolio measurement - Markowitz Model Sharpe Single Index Model - risk reduction through diversification - Portfolio selection- feasible set of portfolio – efficient set of portfolio – selection of optimal portfolio - capital asset pricing model CML-SML-Portfolio evaluation – importance – evaluation perspectives - portfolio revision – importance – constraints in portfolio revision.

Module V (10Hours)

Behavioural finance – evolution - definition – characteristics – assumptions – difference between traditional finance and behavioural finance

SEMESTER V

OPTIONAL CORE COURSE

CO5B19bB18 – MARKETING RESEARCH

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Explain the significance of marketing research

CO2: Describe the research design concept

CO3: Discuss the data collection procedure in research

CO4: Explain the data processing techniques used in research

CO5: Discuss the report format and its contents

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	2	2

Syllabus Content

Module 1

(14 Hours)

Research – Types – Marketing Research– Definition–Significance– Areas Covered by Marketing Research- Market and Marketing Research – Outside Agencies and Research – Reliable Information Sources in India – Limitations of Marketing Research.

Module II

(16 Hours)

Research Design– Exploratory– Descriptive– Diagnostic– Experimental– Before only
– Before and After– After Only with Control– Before and After With Control Independent
and Extraneous Variable-Treatment

Module III

(18 Hours)

Collection of Data - Primary and Secondary - Sampling and Sampling Design - Probability
and Non Probability Sampling– Collection of Data– Methods for Collection of Both
Primary and Secondary Data – Scale of Measurement and its Basics

Module IV

(30 Hours)

Data Processing – Coding – Editing – Tabulation - Testing of Hypotheses - Steps –
Parametric and Non Parametric Tests (Theory only) – ANOVA – MANOVA – ANCOVA –
Chi – square Test – Use of SPSS

Module V

(12 hours)

Reporting– Report of Research Findings – Types of Report– Report Format - Contents

SEMESTER V
OPEN COURSE

C05D01aB18 - FUNDAMENTALS OF ACCOUNTING

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Explain the basic accounting principles and practices.

CO2: Apply the rules of recording transactions and the process of journalizing.

CO3: Develop the skills of preparing Ledger accounts and its subdivisions.

CO4: Discuss the importance of Trial Balance and its preparations.

CO5: Preparation of Financial statements.

Syllabus Content

Module 1 (15 Hours)

Accounting–Introduction –meaning–Bookkeeping and Accounting –Objectives of Accounting- Accounting Principles- Concepts and Conventions- Double Entry System– Books of Accounts-Accounting Equation- Golden Rule of Accounting

Module II (15 Hours)

Journal– Meaning–Journalising – Journal Entry – Simple and Compound Entries– opening Entry

Module III (22 Hours)

Ledger– Form of an Account– Posting – Balancing of Accounts– Sub division of Journals – Purchase book – Sales Book- Cash book (simple, triple column) – Petty Cash book.

Module IV (8 Hours)

Trial Balance– Meaning – Objects-Preparation-

Module V (12 hours)

Final Accounts– Trading and Profit and Loss Account-Balance Sheet (without adjustments)

SEMESTER V

OPEN COURSE

C05D01bB18 - FUNDAMENTALS OF BANKING AND INSURANCE

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Explain the types, functions and other features of banking practices.

CO2: Explain the role of customer and banker and the various aspects of cheque.

CO3: Discuss the various innovations in banking sector.

CO4: Discuss the evolution and principles of insurance.

CO5: Explain the various types of insurance and its features.

Syllabus Content

Module 1 (16 Hours)

Introduction to Banking - Origin and Evolution of Banks– structure of banking system – Types of Banks – Functions of Commercial Banks– Primary and Secondary – Credit Creation – Reserve Bank of India-Functions of RBI

Module II (16 Hours)

Banking Practice – Banker – Customer – relationship between banker and customer – general and special relationship – Cheque – essentials of a valid cheque –crossing– dishonor of cheque – liabilities of wrongful dishonor – opening and operation of accounts by special types of customers – minor, married woman, firm, company.

Module III (18 Hours)

Innovations in Banking – Social Banking - E-Banking – CORE – ECS –EFT– RTGS – NEFT–SWIFT – Mobile banking – Precautions in mobile banking– internet banking – Credit and Debit Cards–Banking Ombudsman Scheme

Module IV (10 Hours)

Insurance – Evolution of insurance – Role and Importance – Insurance Contract – Principles of Insurance -Insurance and Assurance

Module V (12 hours)

Types of Insurance (Overview only) - Life insurance – Distribution system of life insurance – life insurance plans – General insurance – Marine insurance – Fire insurance- Health Insurance- Motor Insurance-Burglary insurance – Personal Accident Insurance

SEMESTER V

OPEN COURSE

C05D01cB18 - CAPITAL MARKET AND INVESTMENT MANAGEMENT

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Explain the concept of Indian financial system and its various aspects.

CO2: Explain the features of primary and secondary markets.

CO3: Describe the characteristics and importance of derivatives.

CO4: Discuss the management of investment and its various processes.

CO5: Discuss on the various current investment avenues.

Syllabus Content

Module 1

(15 Hours)

Financial Systems –Indian financial System – Components – Role and Functions – money market and capital market – characteristics of capital market in India – Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments – SEBI– Objectives and functions– Recent developments in the Indian Capital market.

Module II

(20 Hours)

Primary and secondary markets: Primary market : Definition and functions –Methods of New issues, Right issue– Operators in the new issue market : Managers to the issue, under writers, brokers to the issue – Merchant bankers- Minimum subscription- Types of issue- Allotment- Listing. Secondary Market: Stock exchanges in India- role and functions- membership- Trading and settlement–Speculators- Bulls, bears, stags and lame duck- Dematerialized securities- On-line trading- Depositories- Stock Market indices

Module III

(12 Hours)

Derivatives– Features of Derivatives– Types of Derivatives – Forwards–Futures– Options– Swaps–(Brief Study only)

Module IV (15 Hours)

Investment Management – Process- Investment, Speculations and Investment, Gambling and Investment, Investment Objectives– Investment process– Meaning of portfolio

Module V (10 hours)

Investment Avenues- Corporate Securities – Government bonds – Post office saving certificate and deposits – Public Provident Fund scheme, Mutual Fund schemes, Bank deposits – Insurance – Real Estate– Other Investment Avenues

SEMESTER VI

Course Code	Course Title	Credits	Course Type
CO6B20B18	Cost Accounting II	4	Core Course
CO6B21B18	Advertising and Sales Promotion	3	Core Course
CO6B22B18	Auditing and Assurance	4	Core Course
CO6B23B18	Management Accounting	4	Core Course
CO6B24acB18	Derivatives	4	Optional Core Course
CO6B24bB18	International Marketing	4	Optional Core Course
CO6BPRB18	Project and Viva	1	Core Course

SEMESTER VI

CORE COURSE

CO6B20B18 – COST ACCOUNTING II

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Apply the methods of Job costing, Batch costing and Contract costing in industries.

CO2: Describe the methods of costing applied by those concerns rendering services

CO3: Develop the method of costing applied where the process of production can be divided into distinct stages

CO4: Analyse the technique of costing which studies the effect on profit of changes in the volume and type of output.

CO5: Employ budgeting techniques to have effective utilization of funds in business

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	1
CO2	3	2	2	1	1
CO3	3	3	2	1	2
CO4	3	3	2	1	2
CO5	3	3	3	1	1

Syllabus Content

Module-1

(20 Hours)

Specific Order Costing- Job Costing – Meaning - Procedure- Batch Costing-
Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives-

Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract.

Module II (15 Hours)

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing

Module – III (24 Hours)

Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By- products

Module – IV (25 Hours)

Marginal Costing and Break Even Analysis- Marginal Costing- Meaning- Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.

Module–V (24 Hours)

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.

SEMESTER VI

CORE COURSE

CO6B21B18– ADVERTISING AND SALES PROMOTION

Credits: 3

Total Lecture Hours: 72

Course Outcomes:

CO1: Explain the basic concepts, ethics and regulations relating with advertising

CO2: Discuss on the advertisement appeal and media planning

CO3: Describe advertising research and the different methods of testing the effectiveness of advertising

CO4: Discuss the methods and techniques of sales promotion and elements of personal selling.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	1
CO2	3	2	2	2	1
CO3	3	2	2	2	2
CO4	3	2	2	2	2

Syllabus Content

Module I

(18 Hours)

Introduction: Advertising - Meaning - Origin and development - Objectives - Importance- Functions of advertising- Role of advertisement in marketing mix- Classification and Types of advertisement-Merits and demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies – Types and functions of advertising

agencies - Advertisement campaign Social, economical and legal aspects of advertisement – Ethics in advertisement - meaning- perceived role of advertisement– Forms of ethical violation- misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising – obscenity in advertising- misleading and deceptive advertising – false claims - Advertisement Standards Council of India– Regulation of advertising in India

Module II

(18 Hours)

Advertisement appeal and media- Advertisement appeal- Meaning –essentials of an advertisement appeal- types of appeal– advertisement copy– requisites of an effective advertisement copy– types of copy- Elements of copy-Layout- Functions of layout- Elements of layout- Principles of design and layout- copywriting-qualities of a good copywriter- - Copy testing and advantages - Advertising media- Media planning and strategy-Types of media- Media selection – Importance of media planning and selection- problems in media planning – Internet as an advertisement medium – Objects of internet advertisement - Advantages and disadvantages of internet advertising – Permission marketing- Steps in permission marketing-

Module III

(10 Hours)

Advertising research – Need for advertisement research – Measuring the effectiveness of advertising - Importance of measuring the effectiveness- Methods : Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness-DAGMAR model

Module IV

(18 Hours)

Sales promotion- Promotion mix- Components-Sales promotion – Concept – Definition - Scope- Objectives- Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies- Differences between advertisement and sales promotion —Advantages and drawbacks of sales promotion - Sales promotion budget and its preparation –Sales promotion campaign- Evaluation of sales promotion strategies

Module V

(8 Hours)

Personal selling–Nature and importance–Essential elements of personal selling– Process– Principles of personal selling– Types of sales persons– Sales force management– Designing and managing the sales force–Evaluating sales force

SEMESTER VI

CORE COURSE

CO6B22B18 – AUDITING AND ASSURANCE

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1- Explain the basic concepts of auditing.

CO2- Describe the process of audit engagement, documentation and evidence

CO3- Discuss the techniques and procedure followed under internal control

CO4- Explain the audit procedure of a limited company.

CO5- Discuss on the important concepts like special audit and investigation.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	2
CO2	3	2	2	1	2
CO3	3	2	2	1	2
CO4	3	2	2	1	2
CO5	3	2	2	1	2

Syllabus Content:

Module I

(17 Hours)

Introduction – Meaning and Nature of Auditing – Definition of Audit – Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit – Main Object and Subsidiary Objects – Advantages of an Audit, Inherent Limitations of Audit, Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit- Social Audit. Auditing standards: Overview, Role of Auditing and Assurance Standards Board in India

Module II

(15 Hours)

Audit Engagement, Documentation and Evidence—Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

Module III

(25 Hours)

Internal Control—Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls-Internal Check- Meaning and Definition, Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit – Internal Auditor and independent Auditor – Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching-meaning of Vouching- Definition-Vouchers- Points to be noted in Vouchers – Importance of vouching – Vouching of Cash Transactions- Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.

Module IV

(25 Hours)

Audit of Limited Companies – (based on Companies Act 2013) Company Auditor – Qualifications - Disqualifications - Appointment Removal- Powers and Duties of an Auditor – Liabilities of an Auditor – Audit Report –Contents and Types.

Module V

(18 Hours)

Special Audits and Investigation— Government Audit, General Duties and powers of Comptroller and Audit General, Miscellaneous Audits (Procedure only)- Audit of Charitable organizations - Educational Institutions (College)–Hospital- Club- Audit in computerized environment- Audit around computer and audit through computer – Investigation - Meaning and Definition of Investigation – Scope of investigation- Distinction between Investigation and Auditing – Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.

SEMESTER VI

CORE COURSE

CO6B23B18 – MANAGEMENT ACCOUNTING

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Describe the concept and significance of management accounting.

CO2: Prepare the comparative, common size and trend analysis

CO3: Calculate the ratios using financial statements

CO4: Prepare funds flow statement

CO5: Compute cash flows from various activities

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	3	3	3	2
CO3	2	3	3	3	2
CO4	2	3	3	3	2
CO5	2	3	3	3	3

Syllabus Content

Module 1

(10 Hours)

Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting

Module II

(15 Hours)

Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements - Common Size Statements –Trend Analysis.

Module III

(25 Hours)

Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.

Module IV

(20 Hours)

Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement.

Module V

(20 hours)

Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method

SEMESTER VI

OPTIONAL CORE COURSE

CO6B25acB18 - DERIVATIVES

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Explain the basic concepts of Derivatives market.

CO2: Describe the operation and pricing of various types of forwards

CO3: Explain the pricing of futures and its types.

CO4: Discuss the concept of options and its various types.

CO5: Explain the concept of swaps and its categories.

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	1
CO2	3	2	1	2	1
CO3	3	2	1	2	1
CO4	3	1	1	2	1
CO5	3	1	1	2	1

Syllabus Content:

Module-I

(15Hours)

Derivatives – meaning and significance – advantages and disadvantages – types of derivatives – commodity derivatives – financial derivatives – types of traders in derivative market - derivative trading in India

Module II

(15Hours)

Forward Contracts – introduction – meaning – determination of forward price – advantages and disadvantages – forward pricing – currency forwards – exchange rate quotations – spot market and forward market – foreign exchange risk

Module-III

(25Hours)

Futures Contract – introduction – features – uses – pricing of futures – spot price – spread – arbitrage – futures pricing model – Cost of Carry Model in Perfect Market and Imperfect Market – Future price v/sforward price – types of futures – commodity futures – currency futures

Module-IV

(25Hours)

Options – introduction – meaning – types – stock option – currency option – American and European style option – uses of options – option pricing – Black-Scholes Model of option pricing– Binomial Model of Option Pricing

Module-V

(10 Hours)

Swaps – introduction – meaning – financial swaps – currency swaps - commodity swaps

SEMESTER VI

OPTIONAL CORE COURSE

CO6B24bB18 – INTERNATIONAL MARKETING

Credits: 4

Total Lecture Hours: 90

Course Outcomes:

CO1: Explain the basic concepts of international marketing

CO2: Discuss the international marketing research process and importance

CO3: Describe the international marketing environment and globalisation

CO4: Discuss the foreign trade strategy of India

CO5: Explain the international marketing mix strategies

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	1
CO2	3	2	1	1	1
CO3	3	2	1	1	1
CO4	3	2	1	1	1
CO5	3	2	1	1	1

Syllabus Content

Module 1 (20 Hours)

International Marketing- Definition- Nature- Benefits- Special Problems- Features of International Marketing vis – a vis Domestic Marketing – Internationalisation Stages – International Marketing Orientation- Planning for International Marketing

Module II (15 Hours)

International marketing Research-Objectives of Marketing Research-Features, Advantages and Limitations of Marketing Research-Steps In Marketing Research Process – Importance of International Marketing Research - Research Agencies- Market Entry and Operating Strategies

Module III

(20 Hours)

International Marketing Environment- Economic, Political, Legal, Demographic and Cultural Environment, International Institutions – Free Trade Zone- Globalisation – Positive and Negative Effects of Globalization- Globalisation and Its Impact on International Marketing– Marketing Barriers-Tariff and Non-Tariff Barriers

Module IV

(20 Hours)

Foreign Trade Strategy of India– Foreign Trade Policy– India and World Trade– Export and Import Policy - Major Problems of India's Export Sector – Procedure and Documentation on Exporting– Export Promotion Council – Export Finance

Module V

(15 hours)

International Marketing Mix - Product Strategies - International Marketing and PLC- Pricing Strategies- Promotion Strategies - Distribution Strategies

SEMESTER VI

CORE COURSE

CO6BPRB18 – PROJECT

Credit: 1

Course Outcomes:

CO1: Apply the theoretical knowledge gained in the field of Commerce

CO2: Develop research aptitude to come out with solutions in the area of Commerce

Mapping of Course Outcomes with Program Specific Outcomes

Mapping	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	2
CO2	2	2	3	3	2

All students have to start the project at the end of the FIFTH semester which will be completed in the SIXTH semester. There will be one teacher in charge of the entire class. One teacher in the department will supervise a group of five or six students in the project work. Students should identify their topics in consultation with the supervising teacher. Each department has the freedom to select the area of the project. Credit must be given to original contributions, so students should take care not to copy from other projects. The project report must have a minimum of 25 pages. There must be a bibliography at the end and prescribed methodology of research must be followed while writing the project report. The last date published for submitting the project is to be adhered to.