



Your Dreams Our Goal

POORNIMA UNIVERSITY

Member of Association of Indian Universities & Approved by UGC (Govt. of India) under 2(f) & 12(B)

FACULTY OF MANAGEMENT & COMMERCE

DEPARTMENT OF COMMERCE



SCHEME & SYLLABUS BOOKLET

BATCH 2022-2025

B.Com Honors-Finance and Accounting

SCHEME & SYLLABUS

BATCH: 2022-25

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Disclaimer: The scheme, syllabus and other materials published in this booklet may be changed or modified as per the requirement after approval of competent authority. The decision taken by the management of Poornima University will be final and abiding to all.

Student Details

Name of Student:

Name of Program:

Semester:

Year:

Batch:

Faculty of:



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UNIVERSITY

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Vision

To create knowledge based society with scientific temper, team spirit and dignity of labor to face global competitive challenges.

Mission

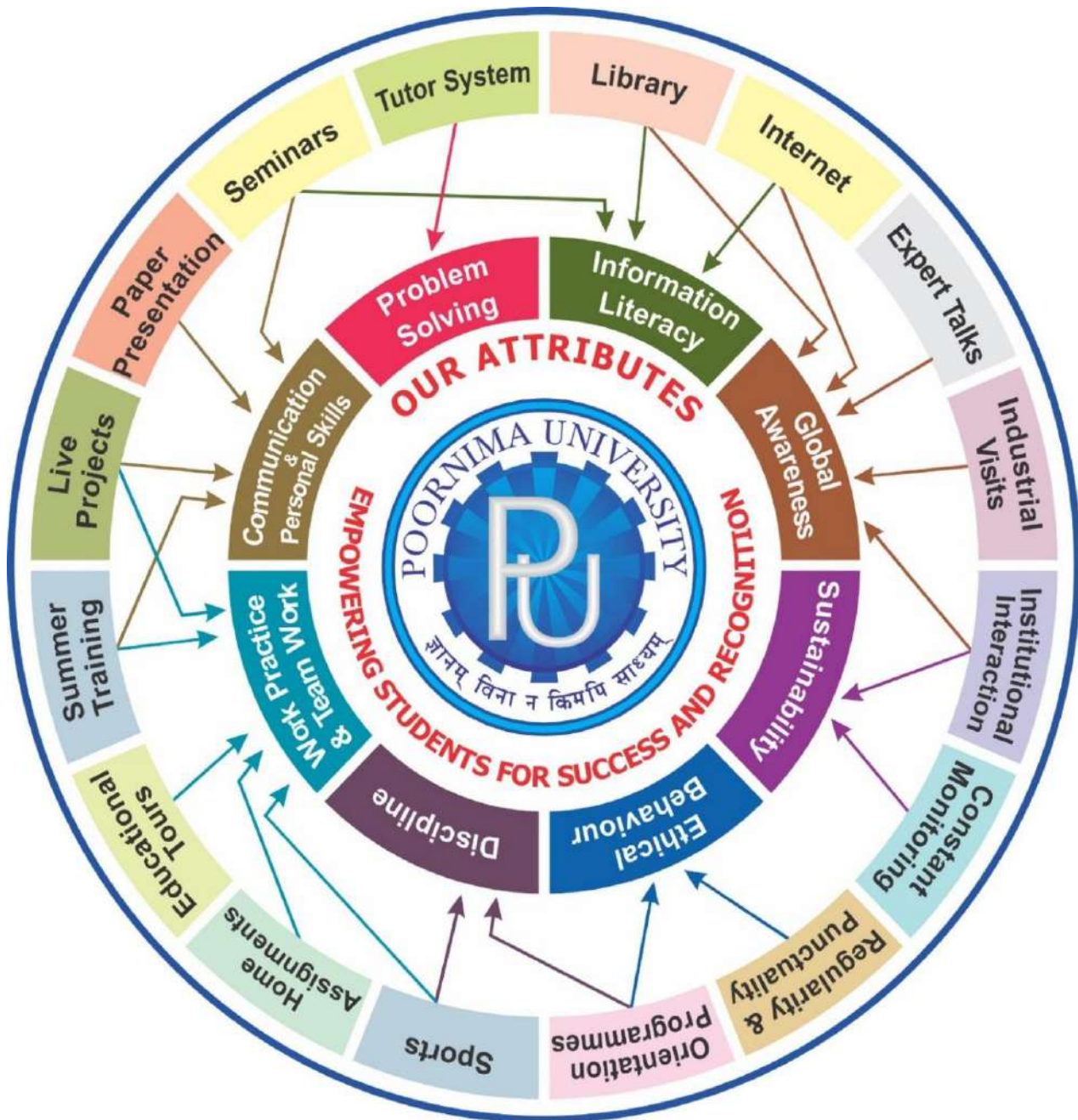
To evolve and develop skill based systems for effective delivery of knowledge so as to equip young professionals with dedication and commitment to excellence in all spheres of life.

Quality Policy

To provide Quality Education through Faculty development, updating of facilities and continual improvement meeting University norms and keeping stake holders satisfied.

Knowledge Wheel

At Poornima, the academic atmosphere is a rare blend of modern technical as well as soft skills and traditional systems of learning processes.



REVISED SYLLABUS OF BACHELOR OF COMMERCE (B.COM-Honors-Finance and Accounting)

Title of the Programme: Bachelor of Commerce (B.Com)

Nature of the Programme: B.Com is three year (full-time Programme)

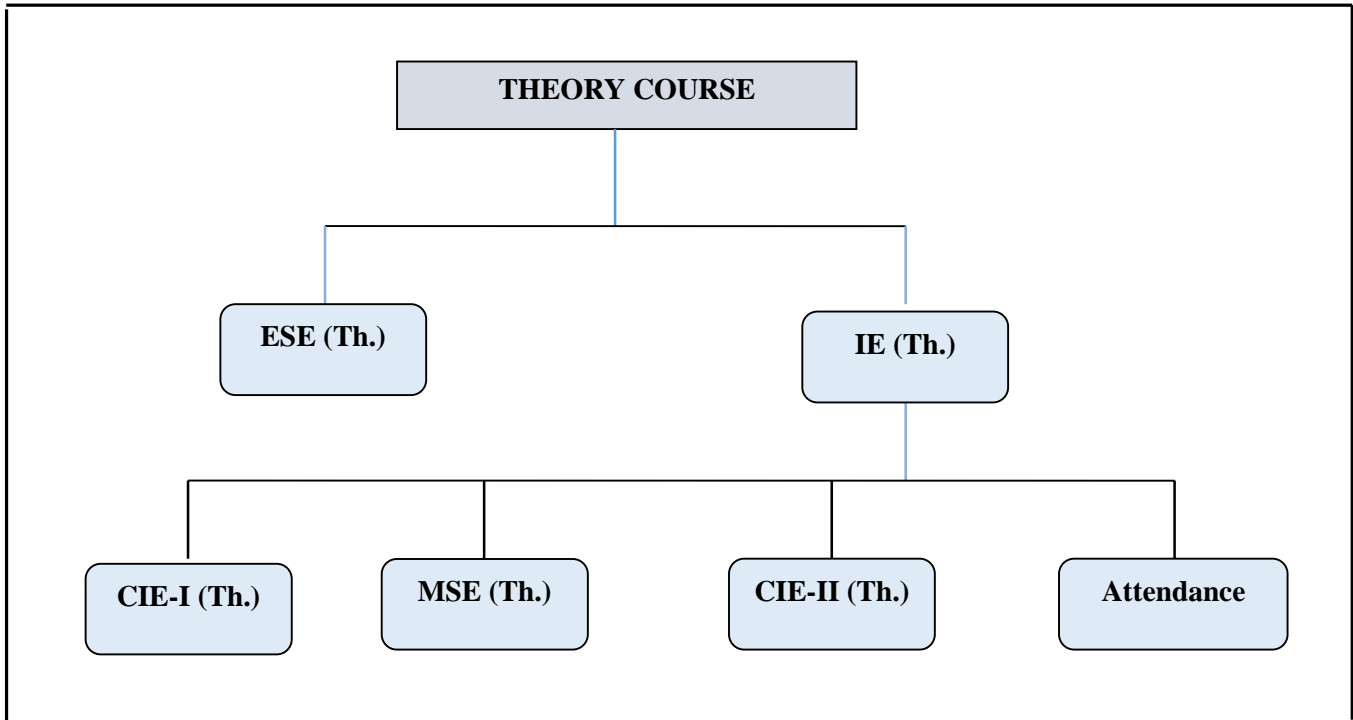
Programme Outcomes:

Commerce Graduates will be able to:

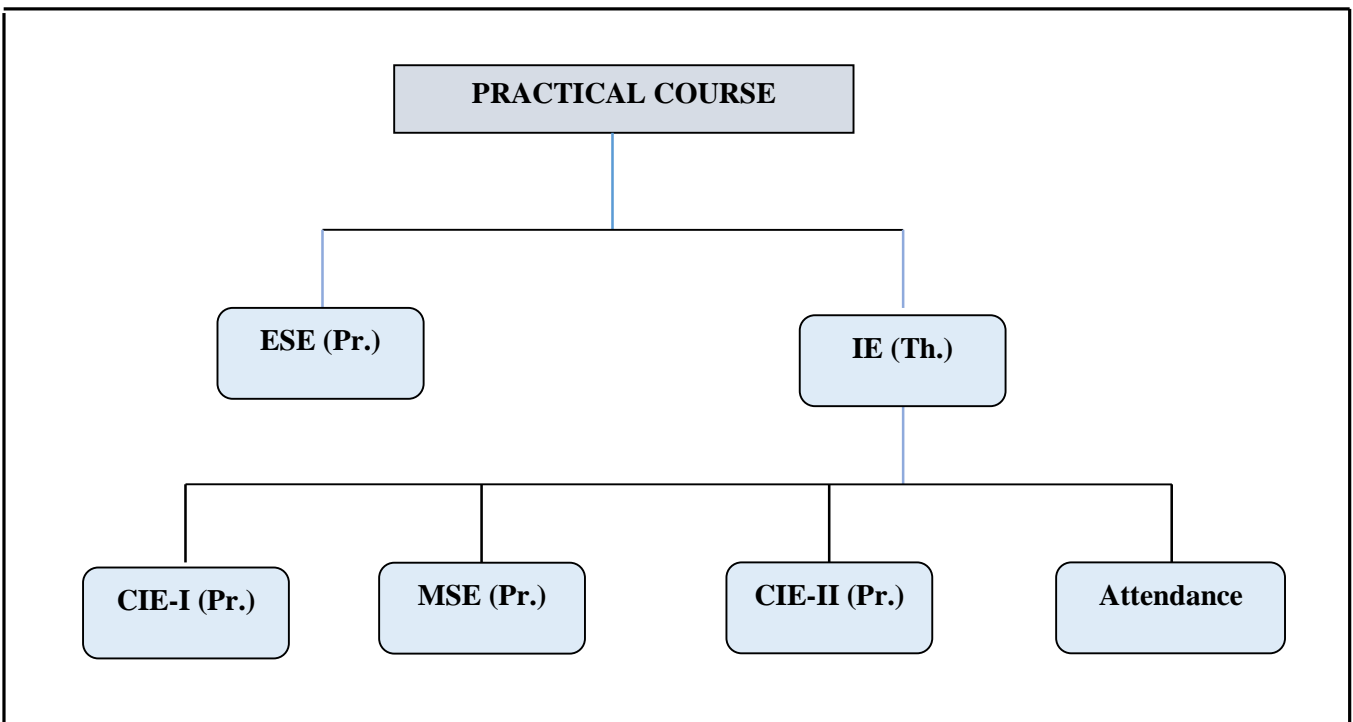
- **PO I:** Able to understand the critical aspects of accounting, finance and business management
- **PO II:** Integrate the functional areas such as marketing, finance, HR, supply - chain to achieve organizational objectives
- **PO III:** Prepare and analyze various financial reports to solve the business problems
- **PO IV:** Interpret and apply managerial tools, concepts, techniques with leadership skills to lead the teams to achieve the organizational goals.
- **PO V:** Develop entrepreneurial skill to get motivated towards start-ups
- **PO VI:** Evaluate the dynamic business environment and apply the strategy to overcome the challenges
- **PO VII:** Enhance the writing and listening skills to enable the students for proficient communication

Examination System:

A. Marks Distribution of Theory Course:



B. Marks Distribution of Practical Course :



Th.: Theory, **Pr. :** Practical, **ESE:** End Semester Examination, **MSE:** Mid Semester Examination, **CIE:** Continuous Internal Evaluation.

Marks Distribution of Attendance:

Guidelines for Marks Distribution of Attendance Component		
S No.	Total Course Attendance (TCA) range in Percentage	Marks allotted (out of 10)
1	$95\% \leq \text{TCA}$	10
2	$90\% \leq \text{TCA} < 95\%$	9
3	$85\% \leq \text{TCA} < 90\%$	8
4	$80\% \leq \text{TCA} < 85\%$	7
5	$70\% \leq \text{TCA} < 80\%$	6
6	$60\% \leq \text{TCA} < 70\%$	5
7	$50\% \leq \text{TCA} < 60\%$	4
8	$40\% \leq \text{TCA} < 50\%$	3
9	$30\% \leq \text{TCA} < 40\%$	2
10	$20\% \leq \text{TCA} < 30\%$	1
11	$\text{TCA} < 20\%$	0

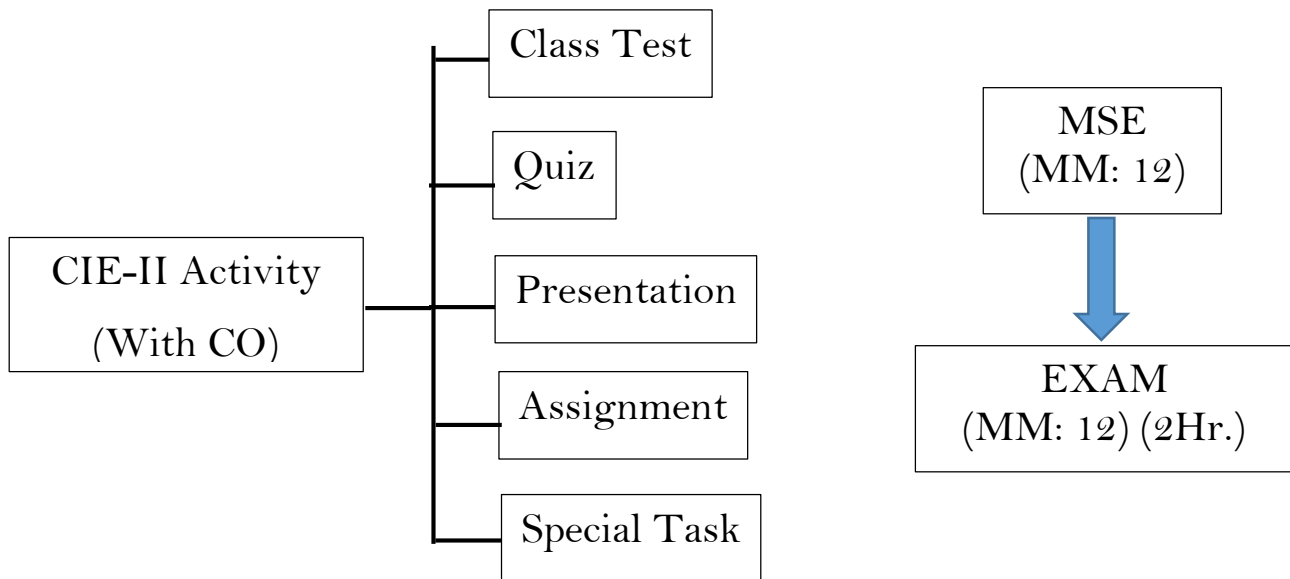
CO Wise Marks Distribution:

	Theory Subject		Practical/ Studio Subject	
	Maximum Marks	CO to be Covered	CO to be Covered	Maximum Marks
CIE-I (Class Test)	12 (6 + 6)	1 & 2	1 & 2	20 (10 + 10)
MSE	12 (6 + 6)	3 & 4	3 & 4	20 (10 + 10)
CIE-II (Activity/ Assignment)	6 (6)	5	5	10 (10)
Attendance	10	-	-	10
ESE	60	-	-	40
TOTAL	100	-	-	100

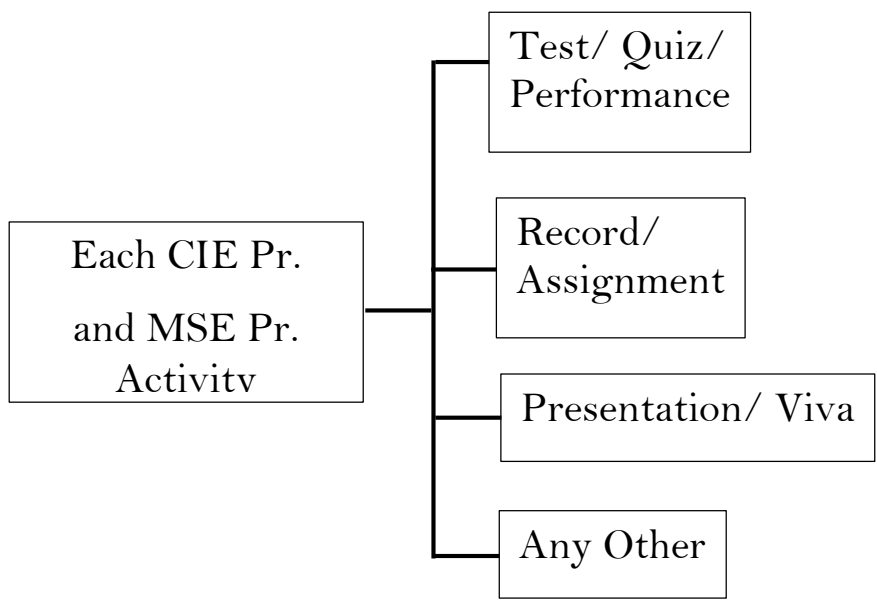
Minimum Passing Percentage in All Exams:

S. No.	Program	Minimum Passing Percentage in All Exam	
		ESE Component	Total Component
1	Course Work for Ph. D Registration	----- -	50 %
2	B. Arch.	45 %	50 %
3	MBA, MHA, MPH, MCA, M. Tech., M. Plan. and M. Des.	40 %	40 %
4	B. Tech., B. Des., BCA, B.Sc., BVA, B. Voc., BBA, B.Com., B.A. and Diploma	35 %	40 %
5	B. Sc. (Hospitality & Hotel Administration)	35 %	40 % (Theory) & 50 % (Practical)

Break-up of Internal Exam (Theory):



Break-up of Internal Exam (Practical):



Assessment & Grade Point Average: SGPA, CGPA:

SGPA Calculation

$$\text{SGPA} = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

$\text{SGPA} = \frac{\sum_i C_i \times G_i}{\sum_i C_i}$	Where (as per teaching Scheme & Syllabus) : C _i is the number of Credits of Courses i, G _i is the Grade Point for the Course i and i = 1, 2,.....n n = number of courses in a programme in the Semester
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CGPA Calculation

$$\text{CGPA} = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

$\text{CGPA} = \frac{\sum_i C_i \times G_i}{\sum_i C_i}$	Where (as per teaching Scheme & Syllabus) : C _i is the number of Credits of Courses i, G _i is the Grade Point for the Course i and i = 1, 2,.....n n = number of courses in a programme of all the Semester up to which CGPA is computed.
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Grading Table:

Grading Table-A: For B.Arch. and course work for Ph.D. Registration

Academic Performance	Grade	Grade Point	Marks Range (in %)
Outstanding	A+	10	$90 \leq x \leq 100$
Excellent	A	9	$80 \leq x < 90$
Very good	B+	8	$70 \leq x < 80$
Good	B	7	$60 \leq x < 70$
Average	C	6	$50 \leq x < 60$
Fail	F	0	$x < 50$

Grading Table-B: For all courses except B.Arch. and course work for Ph.D. Registration

Academic Performance	Grade	Grade Point	Marks Range (in %)
Outstanding	A+	10	$90 \leq x \leq 100$
Excellent	A	9	$80 \leq x < 90$
Very good	B+	8	$70 \leq x < 80$
Good	B	7	$60 \leq x < 70$
Average	C	6	$50 \leq x < 60$
Satisfactory	D	5	$40 \leq x < 50$
Fail	F	0	$x < 40$

Calculation of SGPA

$$SGPA = \frac{\sum C_i \times G_i}{\sum C_i}$$

$$SGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

Calculation of CGPA

$$CGPA = \frac{\sum C_i \times G_i}{\sum C_i}$$

$$CGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

where (as per teaching scheme & syllabus): C_i is the number of credits of subject i , G_i is the Grade Point for the subject i and $i = 1$ to n , $n =$ number of subjects in a course in the semester

Award of Class:

CGPA	Equivalent Division
$7.50 \leq CGPA$	First Division with Distinction
$6.50 \leq CGPA < 7.50$	First Division
$5.50 \leq CGPA < 6.50$	Second Division
$4.50 \leq CGPA < 5.50$	Pass Class

The multiplication factor for conversion of CGPA to percentage is Equivalent % of Marks = $(CGPA - 0.5) \times 10$.

For Example if CGPA = 5.5 then % is $(5.5 - 0.5) \times 10 = 50\%$.

Guidelines for MOOC COURSES:

1. Applicable from the session 2020 – 21 onwards , for students aspiring for HONOURS Degree.
2. The UGC has issued UGC (Credit Framework for Online Learning Courses) Regulation, 2016. These shall apply to all universities established or incorporated by or under a Central Act, a Provincial Act, or a State/Union Territory Act and all institutions recognized by or affiliated to such Universities and all institutions deemed to be universities under Section 3 of the UGC Act, 1956.
3. All India Council for Technical Education (AICTE) has introduced Model Curriculum for Bachelor programs of 4 years/ 3 Years, and additional credits will be required to be done for the degree of Bachelor program with Honours. These additional credits will have to be acquired with online courses (MOOCs) as per AICTE.
4. This creates an excellent opportunity for students to acquire the necessary skill set for employability through massive online courses where the rare expertise of world famous experts from academics and industry are available.
5. Students are required to complete additional credits through MOOCs within 4 years/ 3years of time (whatever be applicable time for the completion of registered program) so as to become eligible for Honours degree as per norms.
6. It is necessary to complete minimum MOOCs credit course as mentioned below for becoming eligible for the Honours degree in the registered program.
7. MOOC Course Credits shall be calculated as per details given below:
8. Student are required to give the prior information about MOOCs courses to his respective HOD and COE, in which he/she wants to register for online certification.
9. After getting permission from respective HOD, a student can register for the MOOC certification courses.
10. After successful completion of the said MOOC course, the student shall submit the certificate of completion to the respective department. If he/ she fails to provide the certificates of MOOC courses before last teaching day of the semester then these certificates will not be considered later.

Required credits for Honours :

S.No	Program Duration	Required credits for Honours
1.	2- Year	10- Credits
2.	3- Year	15- Credits
3.	4-Year	20- Credits

S. No	NPTEL/ SWAYAM Course duration (in weeks)	Equivalent Credits
1	4	2
2	8	3
3	12	4

TEACHING SCHEME

School of Management & Commerce

Name of Program: B.COM-Honors , Batch: 2022 Onwards

Teaching Scheme for Year I Semester I

Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
A.	University Core Courses							
A.1	Theory							
	NA							
A.2	Practical							
	NA							
B.	Department Core Courses							
B.1	Theory							
BHCCH1101	Financial Accounting - I	3	-	-	40	60	100	3
BHCCH1102	Business Economics – I	3	-	-	40	60	100	3
BHCCH1103	Business Mathematics & Statistics-I	3	-	-	40	60	100	3
BHCCH1104	Fundamentals of Computer	3	-	-	40	60	100	3
BHCCH1105	Fundamentals of Banking-I	3	-	-	40	60	100	3
BHCCH1106	Fundamentals of Marketing-I	3	-	-	40	60	100	3
B.2	Practical							
	NA							
C.	Department Elective: At least one							
D.	Open Elective: Anyone							
	NA							
E.	Ability Enhancement Compulsory Course (AECC)							
	NA							
F.	Skill Enhancement Courses (SEC)							
BHCCH1207	Computer for Management Lab	-	-	2	60	40	100	1
BHCCH1208	Personality Grooming - I	-	-	2	60	40	100	1
G.	Social Outreach, Discipline, TEP, VAC& Extra Curricular Activities							
BHCCH1609	Discipline and Talent Enrichment Programme-I	-	-	-	50	-	50	1
	Total	18	-	4				21
	Total Teaching Hours	22						

TEACHING SCHEME

School of Management & Commerce

Name of Program: B.COM-Honors , Batch: 2021 Onwards

Teaching Scheme for Year I Semester II

Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
A.	University Core Courses							
A.1	Theory							
	NA							
A.2	Practical							
	NA							
B.	Department Core Courses							
B.1	Theory							
BCHCCH2101	Financial Accounting - II	3	-	-	40	60	100	3
BCHCCH2102	Business Economics – II	3	-	-	40	60	100	3
BCHCCH2103	Business Mathematics & Statistics-II	3	-	-	40	60	100	3
BCHCCH2104	Human Behavior	3	-	-	40	60	100	3
BCHCCH2105	Fundamentals of Banking-II	3	-	-	40	60	100	3
BCHCCH2106	Fundamentals of Marketing-II	3	-	-	40	60	100	3
B.2	Practical							
BCHCCH2207	Tally & Computer Based Accounting	-	-	2	60	40	100	1
C.	Department Elective: At least One							
	NA							
D.	Open Elective: Anyone							
	NA							
E.	Ability Enhancement Compulsory Course (AECC)							
	NA							
F.	Skill Enhancement Courses (SEC)							
BCHCCH2208	Personality Grooming - II	-	-	2	60	40	100	1
G.	Social Outreach, Discipline, TEP, VAC& Extra Curricular Activities							
BCHCCH2609	Discipline and Talent Enrichment Programme-II	-	-	-	50	-	50	1
	Total	18	-	4				20
	Total Teaching Hours	22						

TEACHING SCHEME

School of Management & Commerce

Name of Program: **B.COM-Honors , Batch: 2022 Onwards**

Teaching Scheme for Year II Semester III

Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
A.	University Core Courses							
A.1	Theory							
	NA							
A.2	Practical							
	NA							
B.	Department Core Courses							
B.1	Theory							
BCHCCH3101	Corporate Accounting – I	3	-	-	40	60	100	3
BCHCCH3102	Entrepreneurship & Small Scale Business	3	-	-	40	60	100	3
BCHCCH3103	Business Management – I	3	-	-	40	60	100	3
BCHCCH3104	Elements of Company Law – I	3	-	-	40	60	100	3
BCHCCH3105	Research Methodology	3	-	-	40	60	100	3
BCHCCH3106	Marketing Management- I	3	-	-	40	60	100	3
BCHCCH3107	Indian Banking System - I	3	-	-	40	60	100	3
B.2	Practical							
	NA							
C.	Department Elective: At least One							
	NA							
D.	Open Elective: Anyone							
	NA							
E.	Ability Enhancement Compulsory Course (AECC)							
	NA							
F.	Skill Enhancement Courses (SEC)							
BCHCCH3208	Professional Skills - I	-	-	2	60	40	100	1
BCHCCH3209	Statistics for Management Lab	-	-	2	60	40	100	1
G.	Social Outreach, Discipline, TEP, VAC& Extra Curricular Activities							
BCHCCH3610	Discipline and Talent Enrichment Programme-III	-	-	-	50	-	50	1
	Total	21	-	4				24
	Total Teaching Hours			25				

TEACHING SCHEME

School of Management & Commerce

Name of Program: B.COM-Honors , Batch: 2022 Onwards

Teaching Scheme for Year II Semester IV

Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
A.	University Core Courses							
A.1	Theory							
	NA							
A.2	Practical							
	NA							
B.	Department Core Courses							
B.1	Theory							
BCHCCH4101	Corporate Accounting – II	3	-	-	40	60	100	3
BCHCCH4102	Essentials of E-Commerce	3	-	-	40	60	100	3
BCHCCH4103	Business Management – II	3	-	-	40	60	100	3
BCHCCH4104	Elements of Company Law – II	3	-	-	40	60	100	3
BCHCCH4105	Marketing Management- II	3	-	-	40	60	100	3
BCHCCH4106	Indian Banking System - II	3	-	-	40	60	100	3
B.2	Practical							
BCHCCH4207	Desk Marketing Research	-	-	2	60	40	100	1
C.	Department Elective: At least One							
	NA							
D.	Open Elective: Anyone							
	NA							
E.	Ability Enhancement Compulsory Course (AECC)							
	NA							
F.	Skill Enhancement Courses (SEC)							
BCHCCH4208	Basics of Negotiation Skills	-	-	2	60	40	100	1
BCHCCH4209	Communication Skill- I	-	-	2	60	40	100	1
G.	Social Outreach, Discipline, TEP, VAC& Extra Curricular Activities							
BCHCCH4610	Discipline and Talent Enrichment Programme-III	-	-	-	50	-	50	1
	Total	18	-	6				22
	Total Teaching Hours	24						

TEACHING SCHEME

School of Management & Commerce

Name of Program: B.COM-Honors , Batch: 2022 Onwards

Teaching Scheme for Year III Semester V

Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
A.	University Core Courses							
A.1	Theory							
	NA							
A.2	Practical							
	NA							
B.	Department Core Courses							
B.1	Theory							
BCHCCH5101	Advanced Accounting - I	3	-	-	40	60	100	3
BCHCCH5102	Auditing & Taxation - I	3	-	-	40	60	100	3
BCHCCH5103	Cost & Works Accounting – I	3	-	-	40	60	100	3
BCHCCH5104	Financial Market & Institutions in India - I	3	-	-	40	60	100	3
B.2	Practical							
BCHCCH5205	Presentation Skill	-	-	4	60	40	100	2
BCHCCH5206	Use of Social Media	-	-	2	60	40	100	1
BCHCCH5207	Project Studies	-	-	3	60	40	100	6
C.	Department Elective: At least One							
	NA							
D.	Open Elective: Anyone							
	NA							
E.	Ability Enhancement Compulsory Course (AECC)							
BCHCCH5208	Environmental Studies	-	-	2	60	40	100	1
F.	Skill Enhancement Courses (SEC)							
BCHCCH5209	Professional Skills - II	-	-	2	60	40	100	1
G.	Social Outreach, Discipline, TEP, VAC& Extra Curricular Activities							
BCHCCH5610	Discipline and Talent Enrichment Programme-III	-	-	-	50	-	50	1
	Total	12	-	13				24
	Total Teaching Hours	25						

TEACHING SCHEME

School of Management & Commerce

Name of Program: B.COM-Honors , Batch: 2022 Onwards

Teaching Scheme for Year III Semester VI

Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
A.	University Core Courses							
A.1	Theory							
	NA							
A.2	Practical							
	NA							
B.	Department Core Courses							
B.1	Theory							
BCHCCH6101	Group Behavior	3	-	-	40	60	100	3
BCHCCH6102	Advanced Accounting - II	3	-	-	40	60	100	3
BCHCCH6103	Auditing & Taxation - II	3	-	-	40	60	100	3
BCHCCH6104	Cost & Works Accounting – II	3	-	-	40	60	100	3
BCHCCH6105	Financial Market & Institutions in India – II	3	-	-	40	60	100	3
B.2	Practical							
	NA							
C.	Department Elective: At least One							
	NA							
D.	Open Elective: Anyone							
	NA							
E.	Ability Enhancement Compulsory Course (AECC)							
	NA							
F.	Skill Enhancement Courses (SEC)							
BCHCCH6206	Communication Skill- II	-	-	2	60	40	100	1
G.	Social Outreach, Discipline, TEP, VAC& Extra Curricular Activities							
BCHCCH6607	Discipline and Talent Enrichment Programme-III	-	-	-	50	-	50	1
	Total	15	-	2				17
	Total Teaching Hours		17					

DETAILED SYLLABUS FOR FIRST SEMESTER

Code: BCHCCH1101

Financial Accounting - I

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting	7
2.	Partnership Accounts	10
3.	Accounts from Incomplete Records (Single Entry System)	7
4.	Introduction to Goods and Services Tax laws and Accounting -I	8
5.	Introduction to Goods and Services Tax laws and Accounting -II	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	Explain the various concepts, terms in accounting and the various emerging trends in accounting.
CO – 02	Evaluating	EXPLAIN various methods of Piecemeal Distribution of Cash and DEVELOP numerical ability for the same.
CO – 03	Evaluating	EXPLAIN various methods of Piecemeal Distribution of Cash and DEVELOP numerical ability for the same.
CO - 04	Evaluating	EXPLAIN the single & double entry system and DEVELOP numerical ability for conversion of single entry into double entry.
CO – 05	Evaluating	EXPLAIN the concept & various terms of GST and DEVELOP numerical ability for the same

➤ **Detailed Syllabus**

Unit	Contents
1.	Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting (A) Accounting Concepts, Conventions and Principles: Money Measurement, Business Entity, Dual Aspect, Periodicity Concept, Realization Concept, Matching Concept, Accrual / Cash Concept, Consistency Concept, Conservatism Principle, Materiality Concept, Going Concern Concept and Historical Cost Concept. (B) Emerging Trends in Accounting: Inflation Accounting, Creative Accounting, Environmental Accounting, Human Resource Accounting and Forensic Accounting
2.	Piecemeal Distribution of Cash Surplus Capital Method only, Asset taken over by a partner, Treatment of past profits or past losses in the Balance sheet, Contingent liabilities and Realization expenses/amount kept aside for expenses.
3.	Piecemeal Distribution of Cash Adjustment of actual & treatment of secured liabilities, Treatment of preferential liabilities like Govt. dues/labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method.
4.	Accounts from Incomplete Records (Single Entry System) Meaning of single entry system ,Features of Single Entry System and Conversion of Single Entry into Double Entry
5	Introduction to Goods and Services Tax laws and Accounting Constitutional Background of GST, Concepts and definition of GST, IGST, CGST & SGST , Input & Output Tax credit and Procedure for registration under GST.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation 	<ul style="list-style-type: none"> Basic knowledge of types of accounting principles and conventions with its usage. Students will be acquainted with emerging trends in accounting.
Unit 2	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> Students will learn and understand the Piecemeal Distribution of Cash through theory as well as numerical problems.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> Students will learn and understand the Piecemeal Distribution of Cash through theory as well as numerical problems.

Unit 4	<ul style="list-style-type: none"> • Power Point Presentation • Numerical problems 	<ul style="list-style-type: none"> • Students will be able to understand the process and importance of conversion of single entry into double entry system.
Unit 5	<ul style="list-style-type: none"> • Power Point Presentation • Numerical problems 	<ul style="list-style-type: none"> • It will help the students to gain knowledge about GST and its implications.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication
02	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication
03	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & Company Ltd
04	Corporate Accounting	Raj Kumar Sah	Cengage Publications
05	Advanced Accounting	S. N. Maheshwari	
	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company
06	Guidance Note on GST by ICAI		The Institute of Chartered Accountants of India

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction and Basic Concepts	7
2.	Consumer Behaviour	8
3.	Demand analysis	9
4.	Supply Analysis	8
5.	Production Analysis	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	Analyze and think critically about various concepts, terms in Business Economics
CO – 02	Analyze	Classify and compare various complex theories and concepts of Micro economics
CO – 03	Applying	Applying mathematical and statistical analysis methods extracting information of Demand Analysis
CO – 04	Applying	Applying mathematical and statistical analysis methods for interpreting various supply analysis scenarios
CO – 05	Analyze	Analyze economic theories, charts and graphs about Production Analysis

➤ **Detailed Syllabus**

Unit	Contents
1.	Introduction and Basic Concepts
	Meaning, Nature, Scope and Importance of Business Economics; Concept of Micro and Macro Economics; Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations ; Basic Concepts: Household, Consumer, Firm, Plant and Industry; Goals of Firms- Economic and Non-Economic
2.	Consumer Behaviour
	Utility: Concept and Types; Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility; Consumer Surplus: Concept and Measurement; Ordinal Approach: Indifference curve, Analysis- Concept, Characteristics, Consumer Equilibrium
3.	Demand analysis
	Concept of Demand; Determinants of Demand; Law of Demand; Elasticity of Demand: Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance, Income Elasticity of Demand-Meaning and Types, Cross Elasticity of Demand-Meaning and Types
4.	Supply Analysis
	Concept of supply; Determinants a of Supply ; Law of supply; Equilibrium of Demand Supply for Price Determination
5	Production Analysis
	Concept of Production Function; Total, Average and Marginal Production; Law of Variable Proportions; Law of Returns to Scale; Economies and Diseconomies of Scale- Internal and External

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Open book discussion Case studies Problem solving based learning 	<ul style="list-style-type: none"> Students will analyze and understand basic concepts of micro economics
Unit 2	<ul style="list-style-type: none"> Digital lectures Jigsaw reading 	<ul style="list-style-type: none"> Student will understand the concept of consumer surplus and will know ordinal and cardinal approach
Unit 3	<ul style="list-style-type: none"> Game oriented classes Pair learning 	<ul style="list-style-type: none"> Student Will apply and understand the concept of demand and elasticity of demand
Unit 4	<ul style="list-style-type: none"> Group discussion, Real life scenarios 	<ul style="list-style-type: none"> Student Will apply and understand the concept of supply Able to interpret equilibrium in the market
Unit 5	<ul style="list-style-type: none"> Group discussion Teacher driven power point presentation Games and simulation 	<ul style="list-style-type: none"> Student Will analyze revenue concept Will know economies and diseconomies of scale

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill
02	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education
03	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press
04	Microeconomics: Theory and Application	Salvatore, D.L	Oxford Univ. Press
05	Intermediate Microeconomics: A Modern Approach	Varian, H.R.	W.W. Norton
06	Microeconomic Theory	Sen, Anindya	Oxford Univ. Press
07	Modern Microeconomics	Koutsoyiannis, A	MacMillan Pres

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Interest and Annuity	7
2.	Shares and Mutual Funds	8
3.	Population and Sample	7
4.	Measures of Central Tendency	9
5.	Measures of Dispersion	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	EXPLAIN the concepts, terms of Interest and Annuity and their applications
CO – 02	Understanding	EXPLAIN the concept, terms of Shares and Mutual Funds and various methods of calculating the value of shares and funds
CO – 03	Remembering	DEFINE the terms and concepts of basic statistics and to memorize various aspects of population and sampling
CO - 04	Applying	SOLVE various problems of mean, median and mode to understand the application in real time problems
CO – 05	Applying	SOLVE various problems of dispersion and to understand concept of variance, standard deviation and relative dispersion

➤ **Detailed Syllabus**

Unit	Contents
1.	Interest and Annuity (A) Interest: Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems (B) Annuity: Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity, Equated Monthly Instalments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems.
2.	Shares and Mutual Funds (A) Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems (B) Mutual Funds: Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems
3.	Population and Sample Definition of Statistics; Scope of Statistics in Economics, Management Science and Industry; Concept of population and sample; Methods of data collection: Census and sampling with illustration; Process of random sampling, Techniques of Sampling
4.	Measures of Central Tendency Frequency distribution: Raw data, attributes and variables; Classification of data: Frequency Distribution, Cumulative frequency distribution, Histogram and ogive curves; Requisites of ideal measures of central tendency; Arithmetic Mean, Median and Mode for ungrouped and grouped data; Combined mean; Merits and demerits of measures of central tendency; Geometric mean: definition, merits and demerits; Harmonic mean: definition, merits and demerits; Choice of A.M., G.M. and H.M.
5	Measures of Dispersion Concept of dispersion; Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data; Combined SD; Measures of relative dispersion: Coefficient of range, coefficient of variation

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To understand the concept of Simple interest, compound interest, effect of compounding. To understand the concept of Annuity and its applications for EMIs and Amortization Schedule.
Unit 2	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To understand the concept of shares and mutual funds. To understand contribution of shares and mutual funds in systematic investment plans To solve problems related to shares and mutual funds
Unit 3	<ul style="list-style-type: none"> Power Point Presentation 	<ul style="list-style-type: none"> To understand the concept and methods of Collection of data

	<ul style="list-style-type: none"> Numerical problems 	<ul style="list-style-type: none"> To understand the process and techniques of analyzing and interpreting data. To know different method of sampling
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To classify and represent data in tabular and graphical form To compute various measures of central tendency
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To compute various measures of dispersion for various problems of business and economics

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Practical Business Mathematic	S. A. Bari	New Literature Publishing Company
02	Mathematics for Commerce	K. Selvakumar	Notion Press
03	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing
04	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill
05	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd
06	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing
07	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Computers	11
2.	Basics of Computer Networks & Internet	8
3.	Introduction to Spreadsheet Software	7
4.	Introduction to Internet & cyber security	8
5.	Introduction to Presentation Software	6

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the various basic concepts and terminologies of Computer and related hardware, software.
CO – 02	Analyzing	CLASSIFY & COMPARE different types of operating system and network topologies.
CO – 03	Applying	IMPLEMENT various formatting concepts, charts, formulas on the workbooks of MS-Excel.
CO - 04	Analyzing	COMPARING numerous types of Cyber Attack in the World of Internet.
CO – 05	Creating	DESIGN a Power-Point Presentation using Slide Layout, Animations, Smart Art in MS-PowerPoint.

➤ **Detailed Syllabus**

Unit	Contents
1.	Introduction to Computers Introduction; Characteristics of Computers; Block diagram of computer; Booting Process; Types of Programming Languages-Machine Languages, Assembly Languages, High Level Languages; Data Organization: Drives, Files, Directories, Storage Devices; Primary Memory: RAM , ROM; Secondary Storage Devices: FD, CD, HDD, Pen drive; I/O Device- Monitor and types of monitor, Printer and types of printer, Scanners, Digitizers, Plotters Number Systems; Introduction to Binary, Octal, Hexadecimal system; Types of computers
2.	Basics of Computer Networks & Internet Definition-Operating System; Functions of O.S; Types of O.S – Single user O.S., Multiuser O.S; Overview of Windows O.S, Android O.S, IOS; Definition, Goals, Applications and Components of Topology; Types of Topology; Types of Networks- LAN, MAN & WAN
3.	Introduction to Spreadsheet Software MS-Excel-Variou Functions such as Sum, average, count, max, min; Graph / Charts in Ms Excel
4.	Introduction to Internet & cyber security WWW; Internet; Internet Service Providers(ISP); Services Provided by the Internet: e-mail, search engine; Information security overview – Background and current scenario; Types of Attacks; Goals of security ; Overview of security threats; Weak / Strong passwords and password cracking; Insecure Network connections; Digital signature
5	Introduction to Presentation Software MS–PowerPoint: Slide Layout, Creation of Shapes, Smart Art, Charts in Slides, Animation Effects, Transition Effects, Slide Show Setting, View Tab

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation hands-on experience Practical exposure 	<ul style="list-style-type: none"> To understand role and importance of computers in business processes To develop understanding regarding role of computers in business operations.
Unit 2	<ul style="list-style-type: none"> Power Point Presentation 	<ul style="list-style-type: none"> To understand the importance of operating system To understand structure and modelling of computer networking and data communication in business process. To develop understanding regarding usage, functionality and services provided by operating system in business processes. To develop understanding regarding need, structure and working of computer networking in business operations.
Unit 3	<ul style="list-style-type: none"> MS-Excel 	<ul style="list-style-type: none"> To learn the process for usage of different computer application in business processes.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> To understand cautions and steps to be taken and net based services. Ability to handle various software and programs with due cautions and care.

Unit 5	<ul style="list-style-type: none"> MS-PowerPoint 	<ul style="list-style-type: none"> To develop skills and ability to handle different presentations in business process. Able to develop various effective Presentations.
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➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Introduction to Computer Security	Matt Bishop ,	Pearson
02	Computer Organization	G.V. Anjaneyulu	Himalaya Publishing House
03	Fundamentals of Computers	V. Rajaraman	PHI Learning
04	Computer fundamentals	Pradeep K. Sinha	BPB Publications

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Evolution of Banking	8
2.	Functions of Bank	9
3.	Procedure for Opening and Operating of Deposit Account	7
4.	Types of Account holders	8
5.	Methods of Remittance	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the evolution of banking, understanding structure of Indian Banking System.
CO – 02	Analyzing	CATEGORISE various functions of Bank and concepts of lending and ratios.
CO – 03	Applying	APPLY the concept of Opening and Operating Deposit account.
CO - 04	Evaluating	COMPARE the types of Individual and Institutional Account Holders.
CO – 05	Applying	APPLYING various Methods of Remittance in real life situations.

➤ **Detailed Syllabus**

Unit	Contents
1.	Evolution of Banking Meaning, Definition and Origin of 'Bank'; Evolution of Banking in Europe and Asia; Evolution of Banking in India; Structure of Indian Banking System
2.	Functions of Bank Primary Functions: Accepting Deposits: Demand Deposits; Time Deposits; Granting Loans and Advances; Secondary Functions: Agency Functions; General Utility Functions; Distribution of Third Party Products, Banc assurance, Mutual Funds, Issuance of Credit Card and Debit Card; Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc. Concepts of Priority and non- priority sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring
3.	Procedure for Opening and Operating of Deposit Account Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, and Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit. a) Closure of Account, b) Transfer of Account, c) Death Claim Procedure
4.	Types of Account holders Types of Account Holders a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts
5	Methods of Remittance Demand Draft, Bankers' Cheque; Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/ RTGS, Society for Worldwide, Interbank Financial Telecommunication (SWIFT); Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation 	<ul style="list-style-type: none"> Knowledge of evolution of banking. Understanding structure of Indian Banking
Unit 2	<ul style="list-style-type: none"> Power Point Presentation Survey Analysis 	<ul style="list-style-type: none"> Understanding primary and secondary functions of a bank. Understanding the concepts related to lending and ratios.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> Understanding the process of opening and operating procedure of bank accounts.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation 	<ul style="list-style-type: none"> Understanding various types of bank accounts holders.
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> Understanding various methods of remittance.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Introduction to Banking	Matt Bishop ,	Pearson
02	Fundamentals of Banking	V. Rajaraman	PHI Learning

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Market and Marketing	9
2.	Market Segmentation	7
3.	Marketing Mix	6
4.	Product Mix and Price Mix	9
5.	Place Mix and Promotion Mix	9

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the various concepts, terms in marketing and the various company orientations towards the market place.
CO – 02	Applying	APPLY the concept and theories of Segmentation, targeting and positioning to the actual market situations
CO – 03	Evaluating	EXPLAIN the concept of marketing mix and DEVELOP the applications for real world market offerings
CO - 04	Analyzing	EVALUATE various Product Mix and Price Mix of real world market offering
CO – 05	Analyzing	EVALUATE various Place Mix and Promotion Mix of real world market offering

➤ **Detailed Syllabus**

Unit	Contents
1.	Introduction to Market and Marketing
	Meaning and Definition of Market; Classification of Markets; Marketing Concept: Traditional and Modern; Importance of Marketing; Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information.; Selling vs. Marketing
2.	Market Segmentation
	Market Segmentation: Introduction, Meaning and Definition, Importance, Limitations; Bases for Segmentation
3.	Marketing Mix
	Marketing Mix: Introduction, Meaning & Definition; Elements of Marketing Mix- Product, Price, Place and Promotion; Importance of Marketing Mix
4.	Product Mix and Price Mix
	(A) Product Mix: Meaning and Definition , Product Line and Product Mix, Product Classification, Product Life Cycle, Factors Considered for Product Management (B) Price Mix: Meaning and Definition , Pricing Objectives, Factors Affecting Pricing Decision , Pricing Methods
5	Place Mix and Promotion Mix
	(A) Place Mix: Meaning and Definition of Place Mix , Importance , Types of Distribution Channels – consumer goods and Industrial Goods, Factors Influencing selection of Channels (B) Promotion Mix: Meaning of Promotion Mix, Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion, Factors Affecting Market Promotion Mix, Promotion Techniques or Methods

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation 	<ul style="list-style-type: none"> Basic knowledge of Market & Marketing will be developed amongst students Students will acquainted with basic functions of Marketing
Unit 2	<ul style="list-style-type: none"> Power Point Presentation Survey Analysis 	<ul style="list-style-type: none"> Students will learn and implement the applications of segmentation which will enhance their skills in the field of marketing
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> It will highlight on the core marketing concepts namely 'Marketing Mix'
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> Students will develop the skills of Pricing the product and gaining knowledge on Product portfolio
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> It will help the students to apply the various techniques of Promotion and understand the various channels of distribution

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education
03	Principles of Marketing	Philip Kotler	Pearson Publication
04	Sales & Distribution Management	Tapan K Panda	Oxford Publication
05	Advertising Management	Rajiv Batra	Pearson Publication
06	Retail Management	Swapna Pradhan	McGraw Hill Publication
07	Retail Management	Gibson Vedamani	Jayco Publication
08	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	DOS, Unix, MS Windows	5
2.	Word processing using MS Word	5
3.	Spreadsheets using MS Excel	5
4.	Presentations using Power Point	5
5.	Project	5

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the various concepts of Operating System, different working aspects of Windows.
CO – 02	Applying	IMPLEMENT the concept and techniques of Formatting, mail merge to create MS-Word document.
CO – 03	Applying	IMPLEMENT various formatting concepts, charts, Data Validation on the workbooks of MS-Excel.
CO – 04	Analyzing	COMPARE interface of MS-PowerPoint, Layouts of Slide and apply them.
CO – 05	Creating	DESIGN a Power-Point Presentation and Report using the concepts of MS-Word MS-Excel.

➤ **Detailed Syllabus**

Unit	Contents
1.	DOS, Unix, MS Windows
	(A) Directory management commands (B) Creating files, copying files, moving files, editing files (C) Creating shortcuts in windows, creating files and folders in Windows (D) Understanding Control Panel
2.	Word processing using MS Word
	(A) Understand interface of Microsoft Word (B) Formatting (Index, Tab, bullet, numbering, etc.) (C) Adding images, comments, symbols, diagrams (D) Adding header and footer, adding, Changing Case, Text Direction, Rearranging Text into Columns, Water mark (E) Mail Merge (F) Columns text (Tables, pictures, etc.) (G) Importing and exporting data and files (H) Creation of Table of Content,
3.	Spreadsheets using MS Excel
	(A) Understand interface of Microsoft Excel (B) Entering data (numeric, text, date, time, comments) (C) Editing (update values, copying, moving, drag & drop, delete / insert rows & columns) (D) Formatting (text style, text orientation, increase/decrease width of columns and rows) (E) Changing Chart and Data Series (F) Charts (bar, pie, line, etc.) (G) Value Axis Scaling and Formatting Lines (H) Consolidating Data (I) Creating Automatic Subtotals. (J) Using Pivot Tables and Pivot Charts (K) Using Analysis Tool – Goal Seek and Solver (L) Data Validation
4.	Presentations using Power Point
	(A) Understand the interface of Power Point (B) Creating presentations using Wizards (C) Creating blank presentation (D) Various type of views and their uses (E) Applying templates on presentations (F) Applying color schemes on presentations (G) Implementing Slide Transactions and Custom Animations (H) OLE Concepts
5	Project
	(A) Developing a small presentation using MS PowerPoint and Report Writing using MS Word

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microsoft office Access 2003	A Virginia	McGraw Hill Education
02	Mastering MS Office: Computer Skill Development- Be future Ready	B Kumar	V&S Publishers

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Personality Grooming	5
2	Personality Traits & Interpersonal Skills	5
3	Enhancement of Emotional Intelligence	5
4	Attitude & Motivation	5
5	Introduction to Self Esteem	5

➤ **Course Outcomes: On successful completion of the course the learners will be able to**

CO	Cognitive Abilities	Course Outcomes
CO-01	Applying	Apply the art of Power Dressing and making a great first impression by polishing their Corporate/ Business manners.
CO-02	Applying	Apply collaborative, inclusive and creative communication skills.
CO-03	Applying	Recognize and use emotional intelligence to create and maintain productive workplace relationships and team environment.
CO-04	Creating / Applying	Apply the understanding of harmony in existence in their profession and lead an ethical life.
CO-05	Creating/Applying	Enhance their self-esteem, confidence and assertive behaviour to handle difficult situations with grace, style, and professionalism.

□ **Detailed Syllabus**

Unit	Unit Details	Method
1.	Personality Grooming	
	<ul style="list-style-type: none"> Introduction of the Course & the topic Definition & Basics of Personality The concept of success and failure Personal Grooming & Dressing Sense Causes of failure. SWOT analyses. Team Building Activities Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> Theory Theory Practical Practical Practical Practical Theory/ Practical
2.	Personality Traits & Interpersonal Skills	
	<ul style="list-style-type: none"> Introduction of the topic Personality Traits (OCEAN): Big-Five Personality characteristics such as Openness, Conscientiousness, Extroversion, agreeableness, and Neuroticism. Psychometric Assessment (Open Source) Skills Building Sessions Elements of FIRO-B “Inclusion, Affection & Control” in both Wanted and Expressed Dimensions. Group Feedback Prior to the session Suggestions on the categorised information Rapport Building Establishing Complementary Transactions Tips for Effective Interpersonal Skills Skills Building Sessions Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> Theory Theory/Practical Practical Practical Theory/Practical Practical Practical Practical Theory Practical Theory/Practical
3.	Enhancement of Emotional Intelligence	
	<ul style="list-style-type: none"> Introduction of the topic Emotional Intelligence : Awareness of the Basic Emotions such as Fear, Anger, Jealousy, Happiness, Affection, Sentiments, Disgust, Sadness & Surprise Identifying Personal Levels of Emotional Labours Experiencing Emotional Authenticity & Emotional Sensibility by application of Sensitivity Processes Skill Building for Strengthening the Elements of Self-awareness, Self-regulation, Internal motivation, Empathy, Social skills Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> Theory Theory/Practical Theory/Practical Theory/Practical Practical Theory/Practical
4.	Attitude & Motivation	
	<ul style="list-style-type: none"> Introduction of the topic 	<ul style="list-style-type: none"> Theory

	<ul style="list-style-type: none"> • Listening Skills activities • Social Problem Solving • Managing Conflicts • Being a part of the group and expression of feelings • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Practical • Practical • Practical • Practical • Theory/Practical
5.	Introduction to Self Esteem	
	<ul style="list-style-type: none"> • Introduction of the topic • Term self-esteem • Symptoms - Advantages • Do's and Don'ts to develop positive self-esteem • Low self-esteem - Symptoms - Personality having low self- esteem • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> <input type="checkbox"/> Theory <input type="checkbox"/> Practical <input type="checkbox"/> Practical <input type="checkbox"/> Practical <input type="checkbox"/> Theory/Practical

DETAILED SYLLABUS FOR SECOND SEMESTER

Code: BCHCCH2101

Financial Accounting - II

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Software used in Accounting	9
2.	Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)	8
3.	Valuation of Intangibles	7
4.	Accounting for Leases -I	8
5.	Accounting for Leases -II	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	APPLY the accounting software & prepare voucher entries
CO – 02	Analyzing	EVALUATE & DEVELOP the skills to understand the final accounts of charitable trust.
CO – 03	Analyzing	EVALUATE & DEVELOP the skills to understand the valuation of intangibles.
CO - 04	Analyzing	EVALUATE & DEVELOP the skills to understand accounting for leases.
CO – 05	Analyzing	EVALUATE & DEVELOP the skills to understand the journal and ledger entries of lease.

➤ **Detailed Syllabus**

Unit	Contents
1.	Software used in Accounting
	Types of Accounting Software; Use of Accounting Software; Installation of Accounting Software; Advantages and disadvantages of Accounting Software; Voucher entry and Report Generation including GST transactions
2.	Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.)
	Meaning and Characteristics; Accounting Records; Income and Expenditure Account; Receipt and Payment Account; Balance Sheet and Adjustments
3.	Valuation of Intangibles
	Valuation of Goodwill (Problem); Valuation of Brands; Valuation of Patents, Copyright and Trademark etc.
4.	Accounting for Leases –I
	Types of Lease (Finance Lease and Operating Lease); Finance Lease (Hire Purchase and instalment) (Theory); Operating Lease; Royalty; Minimum Rent; Short Workings; Recoupment Of Short Working; Lapse of Short Working
5	Accounting for Leases –II
	Journal Entries and Ledger Accounts in the Books of Landlord and Lessee

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Hands-on experience of using accounting software on computers 	<ul style="list-style-type: none"> Students will acquaint themselves with computerized accounting, its application and utility.
Unit 2	<ul style="list-style-type: none"> Power Point Presentation Numerical Problems 	<ul style="list-style-type: none"> To impart knowledge about final accounts of charitable trusts It will help students in recording basic accounting transactions, preparing annual financial statements, analyze & interpret them.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Numerical Problems 	<ul style="list-style-type: none"> Learning the concept of intangible assets and the methods of their valuation.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Numerical Problems 	<ul style="list-style-type: none"> To impart knowledge about accounting for leases, process and methods of leasing.
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Numerical Problems 	<ul style="list-style-type: none"> To acquaint students with the Journal & Ledger entries of Leases.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Advanced Accounts	M.C. Shukla, T.S. Grewal, S.C. Gupta	S. Chand Publication
02	Financial Accounting for B.Com	CA (Dr.) P.C. Tulsian S.C. Gupta	S. Chand Publication
03	Introduction to Accountancy	S.R.N Pillai & Bhagavathi	S.Chand & Company Ltd
04	Corporate Accounting	Raj Kumar Sah	Cengage Publications
05	Advanced Accounting	S. N. Maheshwari	
	GST Law and Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal (Set of 4 Volumes)	Pooja Law Publishing Company
06	Guidance Note on GST by ICAI		The Institute of Chartered Accountants of India

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Cost and Revenue	8
2.	Pricing Under Perfect Market Conditions	8
3.	Pricing Under Imperfect Market Conditions	9
4.	Factor Pricing	8
5.	Wages	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	To explain concept and type of cost
CO – 02	Evaluating	Student will learn about equilibrium of firm and industry in short and long run.
CO – 03	Analyzing	To compare various market structures under imperfect competition
CO - 04	Analyzing	To analyze the implementation of theory of marginal productivity
CO – 05	Analyzing	To analyze and understand the concept of wages.

➤ **Detailed Syllabus**

Unit	Contents
1.	Cost and Revenue Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost; Relation between Total Cost, Average Cost and Marginal Cost; Cost Curves in Short run and Long run; Concept of Total Revenue, Average Revenue and Marginal Revenue
2.	Pricing Under Perfect Market Conditions Pure Competition: Meaning and Features; Features of Perfect Competition; Price Determination in Perfect Competition; Equilibrium of Firm and Industry in Short Run and Long Run
3.	Pricing Under Imperfect Market Conditions Meaning of Imperfect Competition; Monopoly: Features and Equilibrium, Price Discrimination; Monopolistic Competition- Features and Equilibrium; Oligopoly: Concept and Features; Duopoly: Concept and Features; Comparison of Perfect and Imperfect Competition
4.	Factor Pricing Marginal Productivity Theory of Distribution; Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent
5	Wages Meaning and definitions of wages; Types of Wages- Minimum Wages, Money Wages, Real Wages, Subsistence Wages, Fair Wages, Backward Bending Supply Curve of Labor

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Hands-on experience of using accounting software on computers 	<ul style="list-style-type: none"> Basic understanding of cost and revenue will be developed amongst students
Unit 2	<ul style="list-style-type: none"> Visit to charitable trust for collection of relevant information 	<ul style="list-style-type: none"> Students will learn and implement Pricing Under Perfect Market Conditions
Unit 3	<ul style="list-style-type: none"> Case studies on intangible assets and its valuation 	<ul style="list-style-type: none"> It will highlight on the Pricing Under Imperfect Market Conditions
Unit 4	<ul style="list-style-type: none"> Case studies and expert lectures. 	<ul style="list-style-type: none"> Students will analyze and understand Factor Pricing
Unit 5	<ul style="list-style-type: none"> Analyzing wage slips and understanding its components 	<ul style="list-style-type: none"> Student will know various bases of formation of wage amount in detail.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microeconomics	B. Douglas Bernheim and Michael D. Hinston	Tata McGraw Hill
02	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education
03	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press
04	Microeconomics: Theory and Application	Salvatore, D.L	Oxford Univ. Press

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Matrices and Determinants (up to order 3 only)	9
2.	Linear Programming Problems (LPP) (for two variables only)	9
3.	Correlation	7
4.	Regression	7
5.	Index numbers	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the concepts and various applications of Matrices in business and economics
CO – 02	Applying	EXPLAIN the theory and modelling of Linear Programming problems and its applications
CO – 03	Evaluating	Appraise the concept of correlation and SOLVE the related problems
CO - 04	Evaluating	Appraise the concept of regression and SOLVE the related problems
CO – 05	Applying	APPLY the concept and utility of Index numbers in economics

➤ **Detailed Syllabus**

Unit	Contents
1.	Matrices and Determinants (up to order 3 only) Definition of a Matrix; Types of Matrices; Algebra of Matrices; Determinants; Minors and Co-factors; Adjoint of a Matrix; Inverse of a Matrix; Solution of Linear Equation by Determinants (Cramer's Rule) & Inverse Matrix
2.	Linear Programming Problems (LPP) (for two variables only) Definition and terms in a LPP; Formulation of LPP; Solution by Graphical method (Examples and Problems)
3.	Correlation Concept and types of correlation; Scatter diagram; Interpretation with respect to magnitude and direction of relationship; Karl Pearson's coefficient of correlation for ungrouped data; Spearman's rank correlation coefficient (with tie and without tie)
4.	Regression Concept of regression; Lines of regression for ungrouped data; Predictions using lines of regression; Regression coefficients and their properties (without proof) (Examples and problems)
5	Index numbers Concept of index number; Price index number; Price relatives; Problems in construction of index number; Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method; Cost of living / Consumer price index number: Definition, problems in construction of index number; Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To understand the concept of matrices and determinants. To understand the application of determinant in solving linear equations To understand applications of matrices and determinants in business and economics.
Unit 2	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To understand the concept of LPP and its application in business and decision making. To understand graphical method to solve business optimization problems with two variables.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To understand the concept of correlation To use correlation for knowing the relationship between two variables
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To understand the concept of regression To use regression for prediction
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Numerical problems 	<ul style="list-style-type: none"> To know different types index numbers and problems in their construction To know the applications of various index numbers.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Practical Business Mathematic	S. A. Bari	New Literature Publishing Company
02	Mathematics for Commerce	K. Selvakumar	Notion Press

03	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing
04	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill
05	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd
06	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing
07	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press
08	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing House
09	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K	Sultan Chand and Sons
10	Statistical Methods	Gupta S. P	Sultan Chand and Sons

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Personality	8
2.	Learning & Motivation	7
3.	Perception	8
4.	Decision Making	7
5.	Attitude, Values, Emotions	10

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE roles of personality and values in determining work behaviors
CO – 02	Analyzing	CLASSIFY concept of learning and different motivational theories
CO – 03	Analyzing	DIFFERENTIATE between perception and sensation and understanding the application of perception in organization
CO - 04	Applying	EXPLAIN the importance of decision-making that ultimately benefit the organization through new ideas and increased commitment.
CO – 05	Analyzing	SELECT right attitude and values to be practiced in an organization by DEVELOP an ability to understand professional and ethical responsibility.

➤ **Detailed Syllabus**

Unit	Contents
1.	Personality Definition, personality determinants, trait theory, type theory, Heldon's theory, Freud's psychoanalytical theory. Major Personality attributes influencing organizational behavior, Personality-job fit.
2.	Learning & Motivation Learning -Definition, Classical conditioning, instrumental conditioning. Motivation -Meaning, Motivation cycle, Maslow's Theory, Herzberg's Theory, Theory X and Y, McClelland's Achievement Theory
3.	Perception Difference between perception and sensation, Process, perceptual distortion, attribution theory, Application in organization
4.	Decision Making Meaning, process, Effect of perception on decision making, situations in decision making, Rationality and Bounded rationality.
5	Attitude, Values, Emotions Attitude - Meaning, Types of attitude, Cognitive dissonance theory, Measuring the A-B relationships-moderating variables, Self-perception theory. Values - Definition, types of values, values across cultures Emotions -Meaning, emotional labor, felt vs. displayed emotions, emotion dimensions, external constraints on emotions, application of emotions in organizational context.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation 	<ul style="list-style-type: none"> To learn about personality and major attributes influencing organizational behavior
Unit 2	<ul style="list-style-type: none"> Motivational videos Case Studies 	<ul style="list-style-type: none"> Students will be able to exhibit analytical skills in application of theories in organizational context.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation E-Shiksha videos Case Studies 	<ul style="list-style-type: none"> Students will develop creativity by understanding the perceptual process
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> To develop an ability of thinking rationally and to identify, formulate and solve managerial problems.
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Role Play Case Studies 	<ul style="list-style-type: none"> To understand different organizations style of working-beliefs, ideologies, principles and values of an organization.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Organizational Behavior, (1 ed.),	Prasad, L. M.	Sultan Chand and Sons (2015)

02	Organizational Behavior	Gupta, Shashi K and Joshi, Rosy. (2015)	Kalyani Publishers
03	Organizational Behavior, (15 ed.)	Robbins, Stephen, Judge, T. A. and Vohra, N. (2015)	Pearson
04	Understanding Organizational Behavior, (3ed.),	Pareek, Udai (2011)	Oxford University Press
05	Organizational Behavior, (2ed),	Bhattacharyya, Dipak Kumar (2016)	Oxford University Press

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Lending Principles and Balance Sheet of a Bank	9
2.	Negotiable Instruments	6
3.	Endorsement	6
4.	Technology in Banking	9
5.	Applications in banking	10

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN Lending Principles with Profitability and Risks. REMEMBER Balance sheet of Bank
CO – 02	Applying	APPLY the concept of Negotiable Instrument in real life situations.
CO – 03	Applying	APPLY the concept of Endorsement and its types for business transactions.
CO - 04	Analyze	ANALYZE the latest Technologies in Banking to smoothen the transactions.
CO – 05	Applying	APPLY the various applications of Banking in current trend of business.

➤ **Detailed Syllabus**

Unit	Contents
1.	Lending Principles and Balance Sheet of a Bank Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety, Customer assessment through CIBIL and other similar agencies Balance sheet of a bank.
2.	Negotiable Instruments Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonor of Cheque
3.	Endorsement Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement
4.	Technology in Banking Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number (PIN) – Use and Safety,
5	Applications in banking Mobile Banking – Mobile Banking Applications - BHIM (Bharat Interface for Money) / UPI (Unified Payments Interface), Net Banking , Core Banking Online enquiry and update facility, Home Banking- Corporate and Personal. Precautions in using Technology in Banking Current Trends in Banking Technology

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation Group Discussion Expert Lecture 	<ul style="list-style-type: none"> To understand various parts of Balance sheet To understand how agencies work to assess the customer.
Unit 2	<ul style="list-style-type: none"> Power Point Presentation Visit a bank 	<ul style="list-style-type: none"> To apply the knowledge about various negotiable instruments like promissory notes and cheque.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> To use latest technologies in Banking for automation of work.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> Understanding various types of bank accounts holders.
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Case Studies Visit a Bank 	<ul style="list-style-type: none"> To apply banking application for more convenience and security.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Fundamentals of Modern Banking	Majumdar N. C.,	New Central Book Agency

			(P) Ltd., New Delhi.
02	Principles of Banking	Arondekar A.M. & Others	Macmillan India Pvt. Ltd.
03	Principles & Practices of Banking	Srinivasan D. & Others,	Macmillan India Pvt. Ltd.
04	Banking and Insurance	Agarwal O.P., (4th Edition, 2017)	Himalaya Publishing House
05	Banking Principles and Operations	Gopinath M. N.,(1st Edition, 2008),	Snow White Publications Pvt. Ltd, Mumbai
06	Banking - Theory, Law and Practice', (21st Revised Edition)	Gordon E. & Natarajan K.,	Himalaya Publishing House.
07	E-Indian Banking in Electronic Era”	Kaptan S S & Choubey N S	Sarup& Sons, New Delhi 2003.
08	“Management of Banking and Financial Services”	Padmalatha Suresh, Justin Paul Second Edition, 2013	Dorling Kindersley (Pearson)

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Salesmanship	10
2.	Process of Selling	8
3.	Rural Marketing	8
4.	Recent Trends in Marketing	7
5.	E- Marketing	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the concept of Salesmanship which is a vital aspect of marketing and UNDERSTAND the salesmanship as an art, science and a profession
CO – 02	Applying	APPLY the concept and psychology of Salesmanship and get a knowhow of skills in the field of marketing by using various techniques of salesmanship.
CO – 03	Evaluate	UNDERSTAND Rural Marketing and EVALUATE the Challenges and Opportunities in Rural Marketing in today's context.
CO - 04	Evaluate	UNDERSTAND the concepts and EVALUATE recent trends in marketing such as Green marketing, digital marketing, etc.
CO – 05	Evaluate	EVALUATE the concept, challenges and importance of E-marketing.

➤ **Detailed Syllabus**

Unit	Contents
1.	Salesmanship Meaning and Definition of Salesmanship, Features of Salesmanship, Scope of Salesmanship, Modern Concept of Salesmanship, Utility of Salesmanship, Elements of Salesmanship, Salesmanship : Arts or Science, Salesmanship – a Profession, Qualities of Salesman
2.	Process of Selling Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action, Stages in Process of Selling – Pre-Sale Preparations , Prospecting , Pre-Approach, Approach , Sales Presentation , Handling of Objections, Close , After Sales Follow-up.
3.	Rural Marketing Rural Marketing, Introduction, Definition of Rural Marketing , Features of Rural Marketing, Importance of Rural Marketing, Present Scenario of Rural Market, Challenges and Opportunities in Rural Marketing.
4.	Recent Trends in Marketing Digital Marketing , Green Marketing , Niche Marketing
5.	E- Marketing E-marketing, Social Media Marketing- Challenges and Opportunities

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation Case studies 	<ul style="list-style-type: none"> Basic knowledge of Salesmanship and various approaches.
Unit 2	<ul style="list-style-type: none"> Power Point Presentation Presenting Task report 	<ul style="list-style-type: none"> Techniques of salesmanship skills will be developed.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> Awareness and importance of Rural Marketing amongst students.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> Students will develop the skills of Modern Marketing.
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> Skills of E- Marketing will be developed.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education
03	Principles of Marketing	Philip Kotler & Gary Armstrong	Pearson Publication
04	Sales & Distribution Management	Tapan K Panda	Oxford Publication
05	Advertising Management	Rajiv Batra	Pearson Publication

06	Retail Management	Swapna Pradhan	McGraw Hill Publication
07	Retail Management	Gibson Vedamani	Jayco Publication
08	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
09	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Basic Configuration of Tally	05
2.	Account Information, Inventory Information	05
3.	Advanced Accounting Features	05
4.	Introduction to Payroll & Display of Reports	05
5.	GST	05

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Analyze the Basic Configuration of Tally
CO – 02	Evaluating	Evaluating the Account Information, Inventory Information
CO – 03	Analyzing	Analyze and evaluate the concept of Advanced Accounting Features
CO - 04	Analyzing	Analyze the concept of Introduction to Payroll & Display of Reports
CO – 05	Analyzing & Evaluating	Analyze and evaluate GST.

Unit	Contents
1.	Basic Configuration of Tally
	How to Select company, How to Shut company, How to Create company How to Alter company, How to apply Security control, How to Change tally vault, How to Split company data, How to take Back up How to Restore Back up, How to use Tally audit features, How to fill up Country details, How to change Style of dates, How to Configuration of numbers, How to use Other options, Loading A Company, How to Select company, How to change Company name How to set Financial year How to use General, How to use Numeric symbols, How to use Accts/inventory info., How to pass Voucher entry How to prepare Invoice / orders entry, How to take Printing, How to send E- mailing, How to do Data configuration (A) How to use Accounting features, How to use Inventory features.
2.	Account Information, Inventory Information
	How to activate Functions in accounts info. Menu, How to prepare Groups Tally ERP 9, How to prepare Ledgers, How to enter Voucher entries, How to set Inventory configurations & features Inventory info. Menu, How to set up Stock groups, How to set up Stock categories How to create Stock items, How to create Units of measurement, How to create Bills of materials Locations / Godown, Inventory voucher types, Payment voucher entry, Receipt voucher entry, Journal voucher entry, Sales voucher entry, Purchase voucher entry, Debit note voucher entry, Credit note voucher entry, purchase order entry, Sales order entry, Receipt note entry, Delivery note entry, Rejection out entry, Rejection in entry, Stock journal entry, Manufacturing journal entry, Physical stock voucher entry
3.	Advanced Accounting Features
	How to create cost categories & cost Centres, How to configure Cheque printing, How to set Credit limits How to do Bank Reconciliation, What is TDS Process, How to prepare and Issue of TDS Certificate How to do Filing of E-TDS Return, Enabling TDS, What is Nature of TDS related payments Deductee types, How to Create TDS Masters (Expense ledger, Party Ledger, Tax ledger), How to pass TDS Voucher Entries/Transactions How do pass TDS on expenses (Journal Voucher), How to pass Expenses partly subject to TDS (Journal voucher) How to do Accounting multiple expenses and deducting TDS later, How to record TDS on advance payments How to do Adjusting advances against the bill, How to Changes in TDS Percentage Computation, TDS Challan Reconciliation Print Form 16A, Form 26Q Annexure to 26Q Form 27Q Annexure to 27Q, Form 26, Annexure to 26 (A) Form 27, Annexure to, 27 E-Return, E-TDS, Print form 27A
4.	Introduction to Payroll & Display of Reports
	How to Enabling payroll in tally, How to generate pay slip, How to Create Payroll Masters, How to pass Payroll Voucher Entry, How to view Statements of payroll, How to view Attendance-Reports, How to view Payroll Statutory Reports Payroll Statutory Computation Employees Provident Fund (EPF) Reports Employees State –Insurance(ESI) Reports Professional Tax Report, Gratuity Report, Accounting Reports ?Trial Balance,Profit & Loss,Balance Sheet, Inventory Reports?Stock Summary,Sales Register,Purchase Register, Tax Reports- Challans, Registers,E Filing, Payroll Reports ? Pay Slips,Salary Register,PF Challan,ESI Challan, MIS Reports? (A) Receivables,Payables.
5	Attitude, Values, Emotions
	GST Account Creation, SGST / CGST/IGST, Voucher entry of GST with different rates, HSN Code classifications Various classification of Goods andServices, Payment of GST, Filing of Challan GST,GST Returns like : - (A) GSTR1, GSTR2, GSTR3, GSTR4

➤ **Detailed Syllabus**

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Tally Erp 9 Training Guide	Ashok K. Nadhani	BPB Publications
02	Tally Erp 9 (Power Of Simplicity)	Shraddha Singh	V & S Publishers
03	GST Accounting with Tally.ERP 9	Ashok K. Nadhani	BPB Publications
04	Official Guide to Financial Accounting Using Tally.ERP 9 with GST	Pradeep K. Sinha	BPB Publications

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Self-Management	5
2	Team Management Technique	5
3	Cracking Job Interviews & Resume Building	5
4	Professional Presentation Skills	5
5	Techniques in Group Discussion	5

- **Course Outcomes: On successful completion of the course the learners will be able to**

CO	Cognitive Abilities	Course Outcomes
CO-01	Applying	Enhance their behaviour and standards for appearance, actions and attitude in a business environment.
CO-02	Applying	
CO-03	Applying	Identify appropriate verbal and non-verbal communication skills/techniques for an interview (e.g. eye contact, use of filler words, hand gestures, and verbal pace).
CO-04	Creating / Applying	Explore how presentation works, develop a unique individual style, understand what happens in front of an audience & Practice a whole range of techniques.
CO-05	Applying	Enhance their self-esteem, confidence and assertive behaviour to handle difficult situations with grace, style, and professionalism.

- **DETAILED SYLLABUS**

Unit	Unit Details	
1.	Self-Management	
	<ul style="list-style-type: none"> • Introduction of the topic • Situational Role Plays • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Theory/Practical
2.	Team Management Technique	
	<ul style="list-style-type: none"> • Introduction of the topic • Defining teams and teamwork. • Understanding the types of teams and when to use a team. Team-based problem solving. • Team composition, personality & behavior. • Team assessment methods. • Team leadership styles and techniques. • The role of team values, identity, affinity, and interdependence in team performance. • Self-selection in teams. Morale & attitude in teams. • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical
3.	Cracking Job Interviews & Resume Building	
	<ul style="list-style-type: none"> • Introduction of the topic • Patterns & Composition of Questions • Correcting the Common Interview Pitfalls • How to Sustain in Difficult Situations during Interview • Stress Interview • Behavioural Event interviews • Practice Session • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Practical • Theory/Practical
4.	Professional Presentation Skills	
	<ul style="list-style-type: none"> • Introduction of the topic • Overview of the process of developing a presentation • Analysis of speakers and speaking styles • The parts of a presentation: introduction, body, and conclusion • Practice with common presentation types • Using visuals (e.g., PowerPoint) effectively • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Theory/Practical • Practical • Practical • Practical • Theory/Practical

5.	Techniques in Group Discussion	
	<ul style="list-style-type: none"> ● Introduction of the topic ● Skills of group discussion ● Continuation of Skills of group discussion ● Guidelines for group discussion ● Team player of group discussion ● Successful Group Discussion ● Awareness in group discussion ● Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> ● Theory/Practical ● Practical ● Practical ● Practical ● Practical ● Theory/Practical

DETAILED SYLLABUS FOR THIRD SEMESTER

Code: BCHCCH3101 Corporate accounting-I 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Accounting Standards	8
2.	Profit Prior to Incorporation	8
3.	Company Final accounts	7
4.	Valuation of shares	8
5.	Consolidation of Accounts as per Companies Act, 2013	9

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE accounting standards associated with corporate accounting.
CO – 02	Applying	DEVELOP difference between commencement and incorporation of a company.
CO – 03	Applying	PREPARE final accounts of a company as per Schedule III of the Companies Act 2013
CO - 04	Applying	INTERPRET the financial statements in simple and summarized manner for an effective decision making process.
CO – 05	Applying	PREPARE Consolidation of Accounts of a Company as per Companies Act 2013.

➤ **Detailed Syllabus**

Unit	Contents
1.	Accounting Standards Standards 5, 10, 14 , Accounting and 21; Its applicability with Practical Examples.
2.	Profit Prior to Incorporation Introduction to the process on incorporation of a company, Difference between incorporation and commencement of a company, Accounting of incomes and expenses during Pre- and Post-Incorporation period, Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period.
3.	Company Final Accounts Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013 (with the amendments for the relevant academic year) Related adjustments and their treatment.
4.	Valuation of Shares Concept of Valuation, Need for Valuation, Special Factors affecting Valuation of Shares, Methods of Valuation–Net Assets Method, Yield Basis Method, Fair Value Method
5	Consolidation of Accounts as per Companies Act, 2013 Holding company, Subsidiary companies, Associate Companies, Joint venture, Accounting Treatment and disclosures

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> • Power Point Presentation • E-contents • Online Lectures • Quiz 	Developing understanding on applicability of various Accounting Standards
Unit 2	<ul style="list-style-type: none"> • Power Point Presentation • E-contents • Online Lectures • Quiz 	Knowledge about types of profit and their apportionment
Unit 3	<ul style="list-style-type: none"> • Power Point Presentation • E-contents • Online Lectures • Quiz 	Conceptual Clarity and Practical understanding of company Final Accounts.
Unit 4	<ul style="list-style-type: none"> • Power Point Presentation • E-contents • Online Lectures • Quiz • Analysis of financial statements 	Analytical skills enhancement and Decision making skills of students will be developed
Unit 5	<ul style="list-style-type: none"> • Power Point Presentation • E-contents • Online Lectures 	Developing Knowledge of Consolidation of Accounts as per Companies Act, 2013.

- Quiz
- Analysis of financial statements

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Advanced Accountancy	M.C. Shukla & S.P.Grewal	S.Chand & Co. LTD
02	Advanced Accountancy	S.P.Jain & K.N. Narang	Kalyani Publishers
03	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	Sultan Chand & Sons

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Entrepreneurial Perspective	7
2.	Business Opportunity Identification	8
3.	Management of MSMEs and Sick Enterprises I	7
4.	Management of MSMEs and Sick Enterprises II	10
5.	Study of Women-founded Start-ups in India and Entrepreneurs' biography	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE entrepreneurial skills and abilities
CO – 02	Analyzing	IMPELEMENT Divergent and Convergent thinking abilities concept with help of various tools and techniques of opportunity search and its appropriate selection
CO – 03	Analyzing	INFER the concept of MSME and its challenges in context to Indian economy
CO - 04	Evaluating	EVALUATE multiple financial assistance of various institutions provided to support MSMEs in India
CO – 05	Evaluating	APPRAISE key successful women entrepreneurs and startups of India

➤ **Detailed Syllabus**

Unit	Contents
1.	Entrepreneurial Perspective Concept of Entrepreneur, Manager, Intrapreneur, Entrepreneur and Entrepreneurship: Meaning, Definition, Evolution, Types of Entrepreneurs, Qualities and Functions of Entrepreneur, Factors influencing Entrepreneurship: Psychological, Social, Economic and Environmental factors, Role of Entrepreneur in growth and development of the small business, Problem of Unemployment and Importance of wealth creation.
2.	Business Opportunity Identification Definition of business, industry & commerce and their interrelationship in today's environment Opportunity Search: Divergent Thinking Mode: Meaning Objectives, Tools and Techniques: Environmental scanning for business opportunity Identification Opportunity Selection: Convergent Thinking Mode: Meaning, Objectives ,Tools And Techniques: Market Survey
3.	Management of MSMEs and Sick Enterprises I Meaning, Objectives and Functions of MSMEs, Challenges of MSMEs Preventing Sickness in Enterprises: Specific Management Problems, Industrial Sickness in India – Symptoms, process and Rehabilitation of Sick Units
4.	Management of MSMEs and Sick Enterprises II Financial Assistance for Small Enterprise (Institutional): a)Bank Loan, b) Angel Funding c) Venture Funding, d) Self Employment Schemes of Government of Maharashtra e) Government Financial Institutions: Khadi and Village Industries Board (KVIB), Rajiv Gandhi Udyami Mitra Yojana (RUGMY) f) Prime Minister Employment Generation Programme (PMEGP).
5	Study of Women-founded Start-ups in India and Entrepreneurs' biography UpasanaTaku, Anisha Singh, Sabina Chopra, Azim H. Premji, Ratan Tata and Dr. Shiva Nadar.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation Role Play 	<ul style="list-style-type: none"> To learn the basics of Entrepreneurship and entrepreneurial development which will provide vision to student for their own Start-up
Unit 2	<ul style="list-style-type: none"> Group Discussion Brain Storming sessions 	<ul style="list-style-type: none"> Development of interest and positive approach towards entrepreneurship and new startups.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> Students will develop ability to collect relevant data and its analysis and interpretation.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Case Studies 	<ul style="list-style-type: none"> To develop an understanding about various institutional support for MSMEs in India
Unit 5	<ul style="list-style-type: none"> Guest lecture series Presentations by students for self-learning Case Studies 	<ul style="list-style-type: none"> To understand key aspects of success and failure of businesses

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
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01	Entrepreneurship Development and Small Business Enterprises	Poornima M. Charantimath	Pearson, 2014.
02	Management of Small Scale Industries	Desai Vasant	Himalaya Publishing House
03	The Dynamics of Entrepreneurial Development and Management	Desai Vasant	Himalaya Publishing House, 2015

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Management	10
2.	Understanding Management I : Planning	6
3.	Understanding Management II : Decision Making	6
4.	Management at Work : The process of organizing and staffing	10
5.	Result orientation :Direction and Team Work	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE thought process as a manager with understating of the role of management thinkers in development of modern management process
CO – 02	Analyzing	IMPELEMENT the knowledge of planning in various management activities, programs and events
CO – 03	Analyzing	DEDUCE various alternatives and situations for effective decision making
CO - 04	Evaluating	EVALUATE the process of planning and staffing to achieve the maximum efficiency at workplace
CO – 05	Evaluating	ASSESS various Team building skills and wining confidence of group members

➤ **Detailed Syllabus**

Unit	Contents
1.	Entrepreneurial Perspective Meaning definition of Management, Need for Management study, Process and levels of management, Functions of management (Brief Introduction), Contribution of: F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts
2.	Understanding Management I : Planning Meaning, definition and nature of Planning, Forms and types of Planning, Steps in Planning, Limitations of Planning, Meaning and techniques of Forecasting
3.	Understanding Management II : Decision Making Meaning, Types and Steps in Decision Making, Decision Making Organizing Principles
4.	Management at Work : The process of organizing and staffing Planning: Meaning, Process and Principles of Organizing, Concept of Authority and Responsibility, Delegation of Authority, Difficulties in Delegation of Authority Staffing : Need and importance of Staffing, Recruitment : Sources and Methods
5	Result orientation :Direction and Team Work Direction: Meaning, Elements, Principles, Techniques and Importance of Direction Team Work: Concept of Team Work, Group Dynamics and principles regarding interpersonal communication and Group Behavior.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will get an idea about the basic managerial process
Unit 2	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will get an idea about how planning works in real life scenario.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will get an idea about how decision making works in real life scenario
Unit 4	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will understand the process of implementation of both the concepts
Unit 5	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will understand importance of proper direction and team work

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Principles & practice of management	Dr. L.M.Parasad	Sultan Chand & Sons - New Delhi
02	Essentials of Management	Horold Koontz and Iteinz Weibrich	McGrawhills International
03	Essential of Business Administration	K.Aswhathapa	Himalaya Publishing House

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	The Companies Act, 2013: Introduction and Concept	8
2.	Formation and Incorporation of a Company	9
3.	Principal Documents- I	8
4.	Principal Documents- II	8
5.	Capital of the Company	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	ILLUSTRATE the concept of company and Equip the students with knowledge of nature and types of companies.
CO – 02	Applying	ILLUSTRATE and Acquaint the students with the procedure of formation of the company.
CO – 03	Analyzing	ANALYSE the role and importance of various documents like Memorandum, AOA
CO - 04	Analyzing	ANALYSE the role and importance of documents like Prospectus
CO – 05	Applying	APPLY the Comprehensive insight about the capital of the Company and various aspects of shares.

➤ **Detailed Syllabus**

Unit	Contents
1.	The Companies Act, 2013: Introduction and Concept
	Company and its Formation -Background and Features of company the Companies Act, 2013, Company: Meaning, Nature and Characteristics of Company, Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other. Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.
2.	Formation and Incorporation of a Company
	Stages in the Formation and Incorporation, Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts, Registration/ Incorporation of a company : - Procedure, Documents to be filed with ROC. Certificate of Incorporation- Effects of Certificate of Registration, Capital Subscription/Raising of Capital, Commencement of business
3.	Principal Documents- I
	Principal Documents: Documents relating to Incorporation and Raising of Capital: Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum. Articles of Association: Meaning- Contents and form of Articles- Alteration of articles- Doctrine of constructive notice- Doctrine of Indoor Management.
4.	Principal Documents- II
	Prospectus: Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.
5	Capital of the Company
	Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares. Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment- Consequences of irregular allotment. Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate. Share Capital: Meaning, Structure (Kinds) – Concept of Securities – Definition, Nature and Kinds of Shares.

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> The Companies Act 2013 Document Power Point Presentation Survey Analysis Article review 	<ul style="list-style-type: none"> Acquaint with knowledge and maturity to understand Company law 2013
Unit 2	<ul style="list-style-type: none"> Project making Jingles Slogan Quiz Competition 	<ul style="list-style-type: none"> Acquaint knowledge and application of formation and incorporation of Company

Unit 3	<ul style="list-style-type: none"> • Case study • Poster making • Interview with Company secretary 	<ul style="list-style-type: none"> • Student will get the knowledge about the principal documents of the company.
Unit 4	<ul style="list-style-type: none"> • Virtual Learning • Group Discussion • Assignments on share capital • Interview of Corporate lawyer 	<ul style="list-style-type: none"> • Student will get the knowledge about the principal documents of the company.
Unit 5	<ul style="list-style-type: none"> • Power Point Presentation • Group Discussion • Case study • Article Review 	<ul style="list-style-type: none"> • Students will be able to inculcate skills and knowledge about the share capital of the company

➤ **Recommended Study Material**

S.No	Titles of the Book	Authors	Publication
01	The Companies Act with Rules	Taxmann	Tan Prints (India) Pvt. Ltd. Jhajar
02	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.
03	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. G.K. Kapoor & Dr. Sanjay Dhamija	Taxmann Publications Pvt. Ltd
04	Company Law	Dr S R Meyani	Asia Law House

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Research Methodology and Research Problem	8
2.	Research Design and Research Sampling	8
3.	Methods of Data Collection	7
4.	Processing and Analysis of Data	10
5.	Interpretation and Report Writing	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Developing	To develop an understanding of the right approach of Research Methodology and its role in Business.
CO – 02	Developing	To develop an understanding of various Designs, Tools and Techniques of Research Study.
CO – 03	Understanding	To develop an understanding of the basic framework of the identification of various sources of information for data collection.
CO – 04	Understanding	To provide an understanding of Data Processing and Data Analysis.
CO – 05	Evaluating	To enable the students in conducting Research work and write Research Paper and Research Project Report..

➤ **Detailed Syllabus**

Unit	Contents
1.	Introduction to Research Methodology and Research Problem
	Introduction to Research: Objectives of Research, Motivations in Research, Types of Research, Research Approaches, Significance of Research, Research Process, Criteria of Good Research, Challenges before Researchers in India, Meaning of Research Methodology, Concept of Research Problem, Selecting the Research Problem, Techniques involved in defining Research Problem, Formulation of Research Hypothesis and its importance
2.	Research Design and Research Sampling
	Research Design: Meaning of Research Design, Need for Research Design, Features of a Good Design, Types of Research Design, Concept of Research Sampling, Steps in Sampling Design, Types of Sampling, Determination of Sampling Size
3.	Methods of Data Collection
	Collection of Primary Data: Meaning and definition of Primary Data, Advantages and Limitations of Primary Data, Methods of Collecting Primary Data, Observation Method, Interview Method, Questionnaire Method, Scheduling/ Schedule Method, Other Methods Collection of Secondary Data: Meaning and definition of Secondary Data, Advantages and Limitations of Secondary Data, Sources of collecting Secondary Data
4.	Processing and Analysis of Data
	Data Processing: Editing, Codification, Classification, Tabulation, Scaling & Measurement, Data Analysis: Meaning of Data Analysis, Need of Data Analysis, Methods of Data Analysis Testing of Hypothesis- Concepts in Testing of Hypothesis, Steps in the testing of hypothesis, Chi-square Analysis, Analysis of Variance
5	Interpretation and Report Writing
	Interpretation: Meaning of Interpretation, Need of Interpretation, Techniques of Interpretation, Precaution in Interpretation Report Writing: Significance of Report Writing, Steps in Writing Report, The layout of the Research Report Research Paper Writing: Meaning of Research Paper, Structure of Research paper, Referencing Styles, Ethics in Report Writing and Research Paper Writing

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	• Power Point Presentation	➤ Student will get acquainted with the basics of Research Methodology
Unit 2	• Power Point Presentation	➤ It will help students to develop the understanding of the meaning, need, types of Research Design.
Unit 3	• Power Point Presentation	➤ To make students understand the meaning and definition of Primary Data and Secondary Data along with its advantages and limitations.
Unit 4	• Power Point Presentation	➤ It will help the students to provide an understanding of Data Processing and Data Analysis
Unit 5	• Power Point Presentation	➤ To make students aware of the meaning, need and different types of techniques of Interpretation

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Business Research Methods	Donald Cooper & Pamela Schindler	TMGH
02	Business Research Methods	Alan Bryman & Emma Bell	Oxford University Press
03	Research Methodology: Methods and Techniques	K. C.Kothari	New Age International Publication
04	Business Research Methodology	J. K. Sachdeva	Himalaya Publication)
05	Research Methodology	Dr. Prasant Sarangi	Taxmann's
06	Business Research Methodology	D. K. Sharma & A. K. Gupta	Delhi
07	Research methodology in Management	Arya P.P.and Pal, Yesh	Deep and Deep Publication, Delhi.

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Elements of Marketing Management	8
2.	Marketing Strategy	8
3.	Consumer Behaviour	10
4.	Marketing Planning	9
5.	Marketing Research	10

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	EXPLAIN basic knowledge of Marketing Management
CO – 02	Applying	DEMONSTRATE how marketing strategy plays a vital role in designing customer's wants in today's scenario.
CO – 03	Analyzing	INFER consumer behavior and its importance on buying motives.
CO – 04	Applying	PREPARE a plan and make the best possible utilization of all the human and physical resources so that pre- determined marketing objectives of the firm can be achieved.
CO – 05	Evaluating	EVALUATE value of Market Research and its impact on decision making.

➤ **Detailed Syllabus**

Unit	Contents
1.	Elements of Marketing Management Introduction, Meaning, Nature & Scope of Marketing , Management, Features, Functions and Components of Marketing Management, Problems of Marketing Management, Marketing Management Philosophy, Marketing Characteristics in Indian Context, Marketing Management Process.
2.	Marketing Strategy Introduction, Concept of Strategy, Meaning of Marketing Strategy, Significance of Marketing Strategy, Aim of Marketing Strategy, Marketing Strategy Formulation, Bases of Formulating Marketing Strategy, Types of Marketing Strategy
3.	Consumer Behavior Introduction, Meaning of Consumer Behavior, Definition of Consumer, Scope of Consumer Behavior, Determinants of Consumer Behavior, Concept of Motivation, Theories of Motivation, Multivariable Models of Consumer Behavior, Buying Motives & Consumer Importance of Buying Motives, Monadic Models of Consumer
4.	Marketing Planning Introduction, Meaning of Marketing Planning, Definition of Marketing Planning, Nature of Marketing Planning, Scope of Marketing Planning, Elements of Marketing Planning, Importance of Marketing Planning, Types Marketing Planning, Principles behind Successful Planning, Steps in Marketing Planning Process, Relevance in Marketing Planning, Structure of Marketing Plan, Constraints to Effective Marketing Planning
5	Marketing Research Introduction, Meaning of Marketing Research, Definition of Marketing Research, Scope of Marketing Research, Role of Marketing Research, Marketing Research Agencies, Marketing Information Vs. Marketing Research, Objectives of Marketing Research, Marketing Research Procedure, Problem Definition, Research Design, Data Collection, Sampling and Sampling Designs, Probability Sampling Techniques, Data Analysis Method of Reporting Research Findings

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<input type="checkbox"/> Power Point Presentation <input type="checkbox"/> Article Review <input type="checkbox"/> Survey analysis	➤ Student will get acquainted with the basics of Marketing Management
Unit 2	<input type="checkbox"/> Group Discussion <input type="checkbox"/> Quiz <input type="checkbox"/> Poster Making	➤ It will help students to develop the strategy by understanding he needs of the consumers.
Unit 3	<input type="checkbox"/> Power Point Presentation <input type="checkbox"/> Survey analysis <input type="checkbox"/> Field Visit	➤ It will help students to know the preferences, likes and dislikes of the consumer which lead to the further modernization of the sales strategies by marketer.
Unit 4	<input type="checkbox"/> Power Point Presentation <input type="checkbox"/> Article Review	➤ It will help them to implement this knowledge practical situations by enhancing their skills in the field of Marketing.

Unit 5	<input type="checkbox"/> Power Point Presentation <input type="checkbox"/> Group Discussion <input type="checkbox"/> Field Visit	➤ To enable the students to study the effect of external environment on decision-making of the firm.
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➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education
03	Principles of Marketing	Philip Kotler	Pearson Publication
04	Marketing Planning & Strategy	Subhash Jain & George Haley	Cengage Learning India Pvt. Ltd
05	Marketing Strategy	Anil Mishra & Amit Kumar Mishra	Excel Books
06	Consumer Behaviour : Insight from Indian Market	Ramanuj Muzumdar	PHI Learning Pvt. ltd. (2009)
07	Retail Management	Gibson Vedamani	Jayco Publication

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction of Indian Banking Industry	7
2.	Central Banking	8
3.	Private Banking	8
4.	Public Sector Banking	10
5.	Regional Rural Banks	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE the structure of Indian Banking and Analyze the role of Banking in Economic Development
CO – 02	Applying	ILLUSTRATE about the Central Banking in India and evolution of RBI
CO – 03	Analyzing	ANALYSE the role and performance of Private Banking in India and Analyze the past and present challenges before Private Banks in India
CO - 04	Analyzing	ANALYSE Public sector Banking in India and the challenges before Public Sector Banks
CO – 05	Evaluate	EVALUATE the reasons of establishment of RRBs and their performance in the current times

➤ **Detailed Syllabus**

Unit	Contents
1.	Introduction of Indian Banking Industry Evolution of Banking in India, Structure of Banking in India, Role of Banking in Economic growth and Development, Challenges before Banking in India, Recent trends in Banking Industry in India, Impact of COVID-19 on Banking Sector in India
2.	Central Banking Definition of 'Central Banking', Evolution of Reserve Bank of India, Functions of Reserve Bank of India, Present currency system in India, Understanding of concepts : Bank Rate, Cash Reserve Ratio(C.R.R.), Statutory Liquidity Ratio (S.L.R.), Repo Rate – Reverse Repo Rate
3.	Private Banking Meaning and features of Private Banking, Classification of Private Banking : Indian Private Banks – Old and New, Foreign Banks, Role of Private Banking in Economic Development, Performance of Private Banks in India, Challenges before Private Sector Banks in India
4.	Public Sector Banking Definition and Features of Public Sector Banks, Classification of Public Sector Banks, State Bank of India – Evolution, Functions and Performance, Nationalized Banks – Social control over banks, Meaning of Nationalisation, Arguments for and against Nationalization – Merger of the Banks, Lead Bank Scheme, Challenges before Public Sector Banks in India
5	Regional Rural Banks Reasons for establishment of Regional Rural Banks (RRBs), meaning of RRBs, Difference between RRBs & Commercial banks, Objectives of RRBs, organization & management of RRBs, Functions of RRBs, Progress, Performance & Problems of RRBs

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> • Lecture • Power Point Presentation • Group and Panel Discussion • Library Work • Assignments 	➤ Basic knowledge of evolution of banking system and role of banking in economic growth and development
Unit 2	<ul style="list-style-type: none"> • Lecture • Power Point Presentation • Group and Panel Discussion • Library Work • Assignments 	➤ Students will learn and understand the evolution of RBI and various concepts
Unit 3	<ul style="list-style-type: none"> • Lecture • Power Point Presentation • Group and Panel Discussion 	➤ Students will learn and understand about the Private sector banks and challenges before it.

	<ul style="list-style-type: none"> • Library Work • Assignments • Projects 	
Unit 4	<ul style="list-style-type: none"> • Lecture • Power Point Presentation • Group and Panel Discussion • Library Work • Assignments • Projects 	➤ Students will be able to understand about the public sector banks and nationalized banks
Unit 5	<ul style="list-style-type: none"> • Lecture • Power Point Presentation 	➤ Students will be able to learn about the evolution and roles of RRBs

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Indian Banking System	Deb Joyeeta	Evince Publishing.
02	Indian Banking-Nature and Problems	Desai Vasant	Himalaya Publishing House
03	Banking Principles and Operations	Gopinath M.N.	Snow White Publisher.

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Resume Building & Group Discussion	5
2	Time Management & Team Work	5
3	Stress & Behavioural Event Interview	5
4	Presentation Skills & Confidence Building	5
5	Effective Communication	5

➤ **Course Outcomes:**

On successful completion of the course the learners will be able to

CO	Cognitive Abilities	Course Outcomes
CO-01	Understanding/Applying	Create a professional resume and be prepared for a potential interview in their area of study and also generate a creative thinking, something beyond the obvious answers and solution to a specific problem.
CO-02	Understanding/Applying	Explore time management strategies to add time for success activities & identify procrastination behaviours and strategies to avoid them.
CO-03	Evaluating/Applying	Effectively measure and evaluate their emotion regulation in highly stressful settings & assess perceptions of interviewer friendliness and organizational attraction.
CO-04	Understanding/Applying	Use a structured presentation methodology (Pyramid Method) to prepare presentation material and effective visual aids along with determining and developing personal presentation style.
CO-05	Evaluating/Applying	Evaluate basic factors such as rational thinking abilities, generic personality, willingness to learn and strengthen the communication skills.

➤ **DETAILED SYLLABUS**

Unit	Unit Details	
1.	Resume Building & Group Discussion	
	<ul style="list-style-type: none"> • Introduction of the topic • Important Elements of a Resume • Elements of Video Resume • Preparation of Individual Resume • Group Discussion : Introduction and Categories of Group Discussion • Topics in GD • Measurable Dimensions in GD • How to prepare for GD • Correcting common mistakes in GD • Mock GD and Feedback • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory • Theory/Practical • Practical • Practical • Theory/Practical • Theory/Practical • Theory/Practical • Practical • Practical • Practical • Theory/Practical
2.	Time Management & Team Work	
	<ul style="list-style-type: none"> • Introduction to the topic • Relevance of Time Management • Activities based on Time Management • Strategies for effective Team Work • Activities based on Team work • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Practical • Theory/Practical • Practical • Theory/Practical
3.	Stress & Behavioural Event Interview	
	<ul style="list-style-type: none"> • Introduction to the topic • Tips to handle different types of Interviews. • Practice Sessions • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Practical • Theory/Practical
4.	Presentation Skills & Confidence Building	
	<ul style="list-style-type: none"> • Introduction to the topic • Presentation of the Technical Projects • Presentation of Research paper • Practice Sessions 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical

	<ul style="list-style-type: none"> • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical
5.	Effective Communication	
	<ul style="list-style-type: none"> • Introduction of the topic • Communication process and handling them • KISS (Keep it short and sweet) in communication - Composing effective messages. • Practice Sessions • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Theory/Practical

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Tabulation of Data	5
2.	Graphical and Diagrammatic Representation of Data	5
3.	Descriptive Statistics	5
4.	Skewness and Kurtosis	5
5.	Correlation and rank correlation	5

➤ **Course Outcomes:** On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEVELOP the understanding of practical aspects of statistics.
CO – 02	Applying	EXPLAIN students about the pictorial representation of Data.
CO – 03	Analyzing	ANALYZE the data through descriptive statistics.
CO - 04	Analyzing	INFER students to measure the disparity among the data.
CO – 05	Analyzing	CORRELATE the relationship among the data and their relevance.

➤ **Detailed Syllabus**

Unit	Contents
1.	Tabulation of Data Preparation of frequency table by using exclusive and inclusive method of classification for continuous/discrete variable. Tabulation of Data
2.	Graphical and Diagrammatic Representation of Data Graphical representation of data by: (i) Histogram (ii) Frequency polygon (iii) Curve (iv) Ogives. Diagrammatic representation of data by: (i) Simple Bar, Sub-divided Bar and Multiple Bar diagrams. (ii) Squares, Circles and Pie-diagrams.
3.	Descriptive Statistics Determination of Mean, Median, Mode, Quartiles. Computation of: (i) Range, Standard deviation, Mean deviation, Quartile deviation and Coefficient of variation. (ii) Combined mean and combined standard deviation.
4.	Skewness and Kurtosis Computation of first four moments, Measures of Skewness and kurtosis. Fitting of the following curves by the method of least squares: (i) Straight line (ii) Parabola
5	Correlation and rank correlation Computation of coefficients of correlation and rank correlation. 10) Fitting of regression lines. Testing of independence of attributes. Yule's coefficient of association for attributes.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	• Advanced Excel	Student will get acquainted with the basics of Statistics
Unit 2	• Advanced Excel	It will help the students to present data through statistical tools.
Unit 3	• Advanced Excel	It will help students to analyze the data through various statistical software and tools.
Unit 4	• Advanced Excel	It will help students to interpret the data through statistical tools and software's
Unit 5	• Advanced Excel	To enable the students to find the relativity among the data through various statistical tools and soft wares.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Fundamentals of Mathematical Statistics	Gupta, S.C. & Kapoor, V.K.(2003)	Sultan Chand & Sons , New Delhi
02	Fundamentals of Statistics	Gupta, S.C. (2017)	Himalaya Publishing House, Delhi
03	Modern elementary statistics	Freund, J.E.(2004)	Pearson Prentice Hall, New Jersey

DETAILED SYLLABUS FOR FOURTH SEMESTER

Code: BCHCCH4101

Corporate Accounting-II

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Holding company Accounts	8
2.	Absorption of companies	8
3.	Accounting for Liquidation of Companies	7
4.	Forensic Accounting	10
5.	Amalgamation of companies	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	ESTIMATE corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.
CO – 02	Applying	DEVELOP knowledge about consolidation of financial statement with the process of holding.
CO – 03	Applying	DEVELOP knowledge of the process of liquidation of a company
CO - 04	Analyzing	ILLUSTRATE students with the recent trends in the field of accountancy
CO – 05	Applying	DEVELOP practical knowledge among the students of amalgamation and Internal reconstruction of Companies.

➤ **Detailed Syllabus**

Unit	Contents
1.	Holding company Accounts
	Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of intercompany transactions, unrealized profit of stock.
2.	Absorption of companies
	Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration, Accounting entries in the books of vendor Company and Journal entries and Preparation of Balance Sheet after Absorption in the books of Purchasing Company.
3.	Accounting for Liquidation of Companies
	Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.
4.	Forensic Accounting
	Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting Ethical principles and responsibilities
5	Amalgamation of companies
	Concepts and accounting treatment as per Accounting standard: 14(ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Case Study 	<ul style="list-style-type: none"> Developing understanding on accounting procedure for Holding companies
Unit 2	<ul style="list-style-type: none"> Case Study 	<ul style="list-style-type: none"> Conceptual understanding ,Practical application skills in the process of accounting for Absorption
Unit 3	<ul style="list-style-type: none"> Case Study Simulative approach for mock liquidation of an Indian Company based on financial statements 	<ul style="list-style-type: none"> Practical understanding on Process of Liquidation on companies
Unit 4	<ul style="list-style-type: none"> Case Study 	<ul style="list-style-type: none"> Updation of Knowledge on recent advances in the field of Accountancy
Unit 5	<ul style="list-style-type: none"> Case Study 	<ul style="list-style-type: none"> Practical knowledge of Amalgamation and Internal reconstruction

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Advanced Accountancy	M.C. Shukla & S.P.Grewal	S.Chand & Co. LTD
02	Advanced Accountancy	S.P.Jain & K.N. Narang	Kalyani Publishers
03	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	Sultan Chand & Sons

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Overview of Electronic Commerce(EC)	7
2.	Types of e- Commerce Business	8
3.	Infrastructure	5
4.	E- Payment	10
5.	Electronic Data Inter exchange	10

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE the conceptual understanding of basics of e- commerce
CO – 02	Analyzing	IMPELEMENT the knowledge of various forms of e- commerce in real time problems
CO – 03	Analyzing	DEDUCE the analytical skills and creative skills for web page designing and hands on practice of domain registration
CO - 04	Evaluating	EVALUATE the process of E-Payment system
CO – 05	Evaluating	ASSESS various data interchange platforms and their processing

➤ **Detailed Syllabus**

Unit	Contents
1.	Overview of Electronic Commerce(EC) Concept, Features and Functions of e-commerce practices v/s traditional practices ,scope and limitations of e-commerce , Recent trends in e-commerce , Risks in e- commerce and preventive measures
2.	Types of e- Commerce Business Definition and types of e-commerce business: B2B, B2C, C2B, C2C,B2G, C2G, B2A, C2A and P2P, B2B service provider.
3.	Infrastructure Internet and its role in e-commerce, Mobile and its role in e-commerce , procedure of registering an Internet domain , establishing connectivity to Internet ,tools and services of Internet , Requisites of selecting an appropriate domain name ,Website – Essential factors in designing and importance of an effective website
4.	E- Payment Transactions through Internet , requirements of e-payments systems, functioning of Debit and credit cards, pre and post payment services Overview on Online Payment Portals and apps in India, CC Avenue, Paytm, BHIM, UPI, Phone Pe etc. Concept of Payment Gateway and Payment Processor
5	Electronic Data Inter exchange Evolution, uses, benefits, Working of EDI, EDI standards (includes variable length EDI standards), Cost Benefit Analysis of EDI, Electronic Trading Networks, EDI Components, File types, EDI Services, EDI Software.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Developing Understanding on E- commerce
Unit 2	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Awareness on various e-commerce platforms
Unit 3	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Technical, Practical, Analytical and Creative Skills
Unit 4	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Technical, Practical, Analytical and Creative Skills
Unit 5	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Technical, Practical, Analytical and Creative Skills

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	The Complete E-Commerce Book	Janice Reynolds Dr.	
02	E- Commerce – An Indian Perspective	P.T.Joseph S.J.	
03	Essentials of E-Commerce Technology	V.Rajaraman	

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Improving peoples' performance : Motivating the staff	7
2.	Organizing from front- Leadership Skills	8
3.	Achieving success at work : Coordination	5
4.	Achieving success at work : Control	10
5.	Emerging trends in Business management	10

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE the skills regarding how to motivate staff and other members of the team
CO – 02	Analyzing	IMPELEMENT the knowledge of understanding followers and their views on various organizational matters
CO – 03	Analyzing	DEDUCE various skills to develop coordination among team
CO - 04	Evaluating	EVALUATE the process of controlling in organization to achieve the maximum efficiency at workplace
CO – 05	Evaluating	ASSESS the current trends in Business Management

➤ **Detailed Syllabus**

Unit	Contents
1.	Improving peoples' performance : Motivating the staff Meaning, Importance and Theories of motivation : Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Douglas MC Gregor's Theory of X and Y, Ouchi's Theory Z and McClelland's Theory
2.	Organizing from front- Leadership Skills Meaning, Importance, Qualities and Functions of a leader, Leadership styles for effective management, Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.
3.	Achieving success at work : Coordination Meaning and need of coordination, Techniques and difficulties in establishing coordination, Steps in the process of coordination and it's techniques
4.	Achieving success at work : Control Meaning and need of control, Techniques and difficulties in establishing control, Steps in the process of control and it's techniques
5	Emerging trends in Business management Corporate Social Responsibility, Corporate Governance And Corporate Citizenship, Disaster Management And Management of Change

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will get an idea about the basic motivational tools used in the field of management.
Unit 2	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will get an idea about how leadership influences organizational success.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will understand the significance of coordination in modern business management.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will understand the significance of control in modern business management.
Unit 5	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> Students will come across various emerging trends in management

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Principles & practice of management	Dr. L.M.Parasad	Sultan Chand & Sons - New Delhi
02	Essentials of Management	Horold Koontz and Itainz Weibrich	McGrawhills International
03	Essential of Business Administration	K.Asathapa	Himalaya Publishing House

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Management of Company	7
2.	Key Managerial Personnel (KMP)	8
3.	Company Meetings	8
4.	E Governance and Winding up Company	10
5.	Emerging issues in Company Law	7

➤ **Course Outcomes:** On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	ILLUSTRATE and Equip the students with procedure and practices
CO – 02	Applying	DEMONSTRATE about the Key Managerial Persons and CSR
CO – 03	Analyzing	ANALYSE and acquaint the students about company meetings and its types
CO - 04	Analyzing	ANALYSE the emerging concept of E Governance and E- filing under the Companies Act, 2013.
CO – 05	Evaluating	EVALUATE the emerging issues in company law

➤ **Detailed Syllabus**

Unit	Contents
1.	Management of Company Board of Directors: Definition, Powers, Restrictions, Prohibition on Board, Director: Meaning and Legal position of Directors, Types of Directors, Related Party Transactions(Sec.188), Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors
2.	Key Managerial Personnel (KMP) Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary, Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP), Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR
3.	Company Meetings Board Meeting – Meaning and Kinds, Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting], Meeting of Share Holders General Body Meetings, Types of Meetings- Annual General Meeting (AGM), (Ss.96 to 99), Extraordinary General Meeting (EOGM).(Sec.100), Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114.
4.	E Governance and Winding up Company E Governance –meaning, Importance of E Governance, E Filing – Basic concept of MCA, E Filing, Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up
5	Emerging issues in Company Law Concepts of Producer Company, One Person company (OPC) Small Company, Associate Company, Postal ballot, Audit Committee, Independent Director, DIN, CIN

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> The Companies Act 2013 Document Power Point Presentation Narration Survey Analysis Article review 	<ul style="list-style-type: none"> Acquaint the students with knowledge and maturity to understand Company management.
Unit 2	<ul style="list-style-type: none"> Project making Jingles Slogan Quiz Competition Interview with Company secretary 	<ul style="list-style-type: none"> Acquaint the students with knowledge and role of key managerial person of the Companies and Rules about CSR.
Unit 3	<ul style="list-style-type: none"> Street play Case study 	<ul style="list-style-type: none"> Student will get the training in to various types of meeting and procedure.

	<ul style="list-style-type: none"> • Poster making • Mock AGM. 	
Unit 4	<ul style="list-style-type: none"> • Group Discussion • Assignments on e-governance and e-filing, • Interview of lawyer 	<ul style="list-style-type: none"> • Students will be able to enhance skills and knowledge about the E-governance of the company and winding-up of the company
Unit 5	<ul style="list-style-type: none"> • Power Point Presentation • Group Discussion • Case study • Article Review 	<ul style="list-style-type: none"> • Students will be able to gain knowledge about the emerging issues in company law

➤ **Recommended Study Material**

S.No	Titles of the Book	Authors	Publication
01	The Companies Act with Rules	Taxmann	Tan Prints (India) Pvt. Ltd. Jhajjar
02	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.
03	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. G.K. Kapoor & Dr. Sanjay Dhamija	Taxmann Publications Pvt. Ltd
04	Company Law	Dr S R Meyani	Asia Law House
05.	Company Kaydyachi Olakha	K Shriram	Aarti & Co.
06	Guide to Memorandum, Articles & Incorporation of Companies	Bhandari & Makheeja	Lexis Nexis
07	Elements of Company Law	Arun Gaikawad , Chandrakant Chaudhari & Devendra Bhawari	Bibha
08	Elements of Company Law	Prakash N. Chaudhary	Nirali Prakashan
09	E-Commerce : Legal Compliance	Pratima Narayan	Eastern Book Company

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Green Marketing	8
2.	E-Marketing	10
3.	Digital Marketing	9
4.	Social Media Marketing	8
5.	International Marketing	10

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	APPLY principles and CREATE competitive advantage in the marketplace by implementing innovative green marketing strategies.
CO – 02	Applying	APPLY E- Marketing strategies to DESIGN and IMPLEMENT Internet marketing plans.
CO – 03	Applying	DEVELOP digital marketing for multiple goals within a larger organization.
CO - 04	Applying	DEVELOP knowledge about social media marketing and its various tools that will help as an expansion strategy in a business.
CO – 05	Applying	DEVELOP knowledge of significant strategic marketing techniques which will give them great advantage to develop their career in marketing.

➤ **Detailed Syllabus**

Unit	Contents
1.	Green Marketing Introduction, Meaning of Green Marketing, Definition of Green Marketing, Objectives of Green Marketing, Importance of Green Marketing, Strategies of Green Marketing, Role of Marketing Manager in Green Marketing, Marketing mix of green marketing, Principles of success of green products Case studies.
2.	E-Marketing Introduction, Meaning of E-Marketing, Definition of E-Marketing, Utility of E-Marketing, Advantages of E-Marketing, Limitations of E-Marketing, Challenges before E-Marketing, Online and Offline Marketing, Present status of E-Marketing in India, Scope for E-Marketing in Indian scenario, Online Marketing Strategies.
3.	Digital Marketing Introduction, Meaning of Digital Marketing, Definition of Digital Marketing, Difference between Traditional Marketing & Digital Marketing, Digital Marketing Channels , Search Engine Optimization (SEO)Off- age Optimization On- Page Optimization
4.	Social Media Marketing Social Media Marketing: Facebook Marketing, Twitter Marketing, Google Marketing, Video Promotion, YouTube Marketing, Pinterest Marketing , , Instagram Marketing, Online Paid advertisement Google Ad Words Facebook Ads ,Twitter Ads, Email Marketing, Mobile App Marketing , Web Analytics, Content Marketing , Affiliate Marketing
5	International Marketing Introduction, Meaning of International Marketing, Definition of International Marketing, Scope of International Marketing, Objectives of International Marketing, Facets of International Marketing, Benefits of International Marketing, Limitation of International Marketing, Forces influencing International Marketing, Forces restraining International Marketing

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation Article Review Survey analysis 	Students will understand how Green Marketing is necessary for marketers to use resources efficiently, so that organizational objectives are achieved without waste of resources.
Unit 2	<ul style="list-style-type: none"> Group Discussion Quiz Poster Making 	It will help the student to apply the various techniques and methods of E-Marketing practically.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation Survey analysis Field Visit 	It will help them to implement the practical knowledge of Digital Marketing by enhancing their skills in the field of Marketing.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation Article Review Group Discussion 	Students will understand how social media will be used as a promotional device in a dynamic environment.

Unit 5	<ul style="list-style-type: none"> • Power Point Presentation • Group Discussion • Field Visit 	It will help them to gain a solid understanding of the theoretical and conceptual knowledge of International marketing.
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➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education
03	Principles of Marketing	Philip Kotler	Pearson Publication
04	Marketing Planning & Strategy	Subhash Jain & George Haley	Cengage Learning India Pvt. Ltd
05	Sales & Distribution Management	Tapan K Panda	Oxford Publication
06	Advertising Management	Rajiv Batra	Pearson Publication
07	Retail Management	Swapna Pradhan	McGraw Hill Publication
08	Retail Management	Gibson Vedamani	Jayco Publication
09	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
10	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Co-operative Banking in India	8
2.	Development Banking in India	7
3.	Types of Banking	10
4.	Banking Sector Reforms I	9
5.	Banking Sector Reforms II	6

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	ILLUSTRATE the structure of Co-operative Banking in India
CO – 02	Analysing	ANALYSE about the Functions and analyze the Role of Development Banking in India
CO – 03	Analysing	COMPARE the various types of banking
CO - 04	Applying	DEMONSTRATE the Goals and Measures of Banking Reforms in India
CO – 05	Analysing	ANALYSE the role of various committees on Banking Sector Reforms

➤ **Detailed Syllabus**

Unit	Contents
1.	Co-operative Banking in India Co-operative Banking: Meaning, significance and principles of Cooperation, Evolution of Cooperative Baking in India, Structure of Co-operative Banking in India, Role of Co-operative Banking in Economic Development, Challenges before Co-operative Baking in India, Recent trends in Co-operative banking in India
2.	Development Banking in India Meaning and Features of Development Banking, Functions of Development Banks in India, Role of Development Banks in Economic Development, Challenges before the Development Banking in India, Recent trends in Development banking in India
3.	Types of Banking Central Banking, Commercial Banking, Branch Banking, Unit Banking, Wholesale Banking, Retail banking, Social Banking, Islamic Banking, Merchant Banking, Digital Banking, Green Banking
4.	Banking Sector Reforms I Historical approach, Meaning and Goals of Banking Sector Reforms in India, Banking Reform Measures - Cash Reserve Ratio (C.R.R.) and Statutory Liquidity Ratio (S.L.R.), Prudential Norms (NPA), Capital Adequacy Norms, Credit Deposit Ratio (C.D.Ratio)
5	Banking Sector Reforms II Framework of Basel Committees on Banking Supervision- Basel – I, Basel – II, Basel – III and Basel – IV, Recommendations of M. Narsimhan Committee– I (1991), Recommendations of M. Narsimhan Committee- II (1998)

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Lecture Power Point Presentation Group and Panel Discussion Library Work Assignments 	<ul style="list-style-type: none"> Basic knowledge of cooperative banks and their working
Unit 2	<ul style="list-style-type: none"> Lecture Power Point Presentation Group and Panel Discussion Library Work Assignments 	<ul style="list-style-type: none"> Students will learn and understand the evolution of development banks and their role in India.
Unit 3	<ul style="list-style-type: none"> Lecture Power Point Presentation Group and Panel Discussion Library Work Assignments Projects 	<ul style="list-style-type: none"> Students will learn and understand about the various types of banking
Unit 4	<ul style="list-style-type: none"> Lecture Power Point Presentation Group and Panel Discussion 	<ul style="list-style-type: none"> Students will be able to understand about the banking sector reforms

	<ul style="list-style-type: none"> • Library Work • Assignments • Projects 	
Unit 5	<ul style="list-style-type: none"> • Lecture • Power Point Presentation 	<ul style="list-style-type: none"> • Students will be able to understand about the banking sector reforms

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Indian Banking System	Deb Joyeeta	Evince Publishing.
02	Indian Banking-Nature and Problems	Desai Vasant	Himalaya Publishing House
03	Banking Principles and Operations	Gopinath M.N.	Snow White Publisher.

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Defining Marketing Decision Problem	5
2	Research Design Formulation	5
3	Conducting Field Research	5
4	Analysis And Interpretation of Data	5
5	Report Writing and Presentation	5

Unit	Unit Details	
1.	Introduction to Sales: Building a Sales Relationship	
	<ul style="list-style-type: none"> Introduction- Defining Marketing Research Problem, Research Design Formulation, Field Research – Secondary & Primary, Data Preparation & Analysis, Report Writing Theoretical Framework/ Objectives- Research Objectives, Theoretical Framework, Analytical Model 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Practical Theory/Practical
2.	Research Design Formulation	
	<ul style="list-style-type: none"> Types of Research- Research Design Classification – Exploratory, Descriptive, Causal Exploratory Research- Exploratory Research Design, Secondary Data Sources, Survey Method of Research Questionnaire & Form Design- Scales of Measurement, Questionnaire Design & Rating Scales 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Practical Theory/Practical
3.	Conducting Field Research	
	<ul style="list-style-type: none"> Sample Design- Sampling Technique Choice, Choice of Sample Frame & Sample Size Determination. Data Collection 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Theory/Practical
4.	Analysis And Interpretation of Data	Method
	<ul style="list-style-type: none"> Data Cleaning & Descriptive Statistics- Data Cleaning, Descriptive Statistics Data Interpretation & Results- Data Analysis & Results, Discussion 	<ul style="list-style-type: none"> Theory/Practical Theory/Practical Practical Practical Theory/Practical
5.	Report Writing and Presentation	
	<ul style="list-style-type: none"> Report Writing- Report Structure, Plagiarism Check, Referencing Presentation & Stakeholder Management- Preparing Executive Summary, Preparing Presentation for Client Presentation, Do's & Don'ts while Presenting 	<ul style="list-style-type: none"> Theory/Practical Theory/Practical Theory/Practical Practical Theory/Practical

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Introduction to Sales: Building a Sales Relationship	5
2	Efficiency & Measurement in Sales	5
3	Introduction to Negotiation	5
4	Trust, Human behaviour and Psychology for Negotiation	5
5	Efficiency & Measurement in Sales	5

□ DETAILED SYLLABUS

Unit	Unit Details	
1.	Introduction to Sales: Building a Sales Relationship	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Self -Impression & Body Language. • The types of People & the Delight Factor • Practice Sessions • What is Sales? • Types of Sales • Importance of Sales • Personal Selling & Process • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Theory/Practical
2.	Efficiency & Measurement in Sales	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Principles of Sales Efficiency • The Science of Sales Measurement • Practice Sessions • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Theory/Practical
3.	Ethics & Secrets of Powerful Negotiation	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Practice Session on Reciprocity. • Practice Session on Publicity • Practice Session on Trust & Universality. • Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Theory/Practical
4.	Introduction to Negotiation	Method
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Defining Negotiation • Identify the qualities of successful and unsuccessful negotiators. • Identify different negotiation situations to practice during class • Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Practical • Practical • Theory/Practical
5.	Trust, Human behaviour and Psychology for Negotiation	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Choosing a negotiation strategy based on relationship and results. • Positional bargaining & Identifying the differences between "Soft" and "Hard" negotiating. • Practice Sessions • Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Theory/Practical • Practical • Theory/Practical

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Speech Training & Vocabulary Building	5
2	Reading Skills	5
3	Professional Email & Report Writing	5
4	Telephonic Conversation	5
5	Listening Skills	5

□ DETAILED SYLLABUS

Unit	Unit Details	Method
1.	Speech Training & Vocabulary Building	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Impromptu Speech Practice • JAM/Me V/S Myself etc. • Contemporary Vocabs • Situational Vocabs • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Practical • Theory/Practical
2.	Reading Skills	
	<ul style="list-style-type: none"> • Introduction of the topic • Techniques of Effective Reading • Gathering ideas and information from the given text: • Identify main claim of the text • Identify purpose of the text • Identify the concepts mentioned • Evaluating the ideas • Identifying the arguments • Identify the theories employed • Interpretation of the text • Practice Sessions • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Theory/Practical • Practical • Theory/Practical
3.	Professional Email & Report Writing	
	<ul style="list-style-type: none"> • Introduction of the topic • Email Etiquette • Practice Session • Format of a professional Report • Practice Session • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Theory/Practical • Practical • Theory/Practical
4.	Telephonic Conversation	
	<ul style="list-style-type: none"> • Introduction of the topic • Important Phrases used in Telephonic Conversation • Practice Session • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Theory/Practical
5.	Listening Skills	
	<ul style="list-style-type: none"> • Introduction of the topic • Techniques of Effective Listening • Listening & Comprehension • Probing questions • Barriers to Listening & their remedies • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Theory/Practical

DETAILED SYLLABUS FOR FIFTH SEMESTER

Code: BCHCCH5101

Advanced Accounting – I

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Accounting Standards & Financial Reporting	10
2.	Accounting for Capital Restructuring (Internal Reconstruction-I)	5
3.	Accounting for Capital Restructuring (Internal Reconstruction-II)	5
4.	Final Accounts of Banking Companies	10
5.	Investment Accounting	10

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE the knowledge about various concepts, objectives, and applicability of some important accounting standards
CO – 02	Analyzing	IMPELEMENT the knowledge of reorganization of business regarding restructuring the capital.
CO – 03	Analyzing	IMPELEMENT the knowledge of reorganization of business regarding restructuring the capital
CO - 04	Evaluating	EVALUATE the process of preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
CO – 05	Evaluating	ASSESS various skills to prepare the investment account in simple and summarized manner.

➤ **Detailed Syllabus**

Unit	Contents
1.	Accounting Standards & Financial Reporting Brief Review of Indian Accounting Standards, Introduction to AS- 3, AS-12 and AS-19 with simple numerical, Introduction to IFRS - Fair Value Accounting.
2.	Accounting for Capital Restructuring (Internal Reconstruction-I) Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction.
3.	Accounting for Capital Restructuring (Internal Reconstruction-II) Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc., Preparation of Balance Sheet after Internal Reconstruction
4.	Final Accounts of Banking Companies Introduction of Banking Company, Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts, Vertical form of Final Accounts as per Banking Regulation Act 1949, Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in vertical form.
5	Investment Accounting Meaning & Introduction, Classification of Investments, Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment, Calculation of Profit/loss on disposal of investments.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none">Power Point PresentationYouTube Videos	<ul style="list-style-type: none">To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards
Unit 2	<ul style="list-style-type: none">Power Point PresentationYouTube Videos	<ul style="list-style-type: none">To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
Unit 3	<ul style="list-style-type: none">Power Point PresentationYouTube Videos	<ul style="list-style-type: none">To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
Unit 4	<ul style="list-style-type: none">Power Point PresentationYouTube Videos	<ul style="list-style-type: none">To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
Unit 5	<ul style="list-style-type: none">Power Point PresentationYouTube Videos	<ul style="list-style-type: none">To empower to students with skills to prepare the investment account in simple and summarized manner.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Advanced Accounts	M.C. Shukla & S.P. Grewal	S.Chand & Co. Ltd.)
02	Advanced Accountancy	S. P. Jain & K.N. Narang	Kalyani Publishers
03	Advanced Accountancy	R. L. Gupta & M. Radhaswamy	Sultan Chand & Sons

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Principles of Auditing and Audit Process	10
2.	Checking, Vouching and Audit Report	5
3.	Company Audit and Tax Audit	5
4.	Audit of Computerized Systems	10
5.	Forensic Audit	10

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE the knowledge about various concepts, objectives, and applicability of Auditing standards
CO – 02	Analyzing	IMPELEMENT the knowledge of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard
CO – 03	Analyzing	IMPELEMENT the knowledge of Company Audit and Tax Audit
CO - 04	Evaluating	EVALUATE the process of Audit of Computerized Systems
CO – 05	Evaluating	ASSESS various skills to evaluate Forensic Audit

➤ **Detailed Syllabus**

Unit	Contents
1.	Introduction to Principles of Auditing and Audit Process Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.
2.	Checking, Vouching and Audit Report Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate, Auditing and Assurance Standards. (AAS- 1,2,3,4,5)
3.	Company Audit and Tax Audit Company Audit: Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor Tax Audit: Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE), Recent Amendment made as applicable as per Income Tax Act 1961
4.	Audit of Computerized Systems Auditing in an EDP Environment: General EDP Control, EDP Application Control, Computer Assisted Audit Techniques (Factors and Preparation of CAAT)
5	Forensic Audit Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards
Unit 2	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
Unit 3	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
Unit 4	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
Unit 5	<ul style="list-style-type: none"> Power Point Presentation YouTube Videos 	<ul style="list-style-type: none"> To empower to students with skills to prepare the investment account in simple and summarized manner.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
02	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd
03	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
04	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI
05	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Basics of Cost Accounting	10
2.	Elements of Cost and Cost Sheet	10
3.	Purchase Procedure	8
4.	Inventory Control	10
5.	CVP Analysis	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	ILLUSTRATE the concept of cost, costing, Cost Accounting and Cost Accountancy
CO – 02	Applying	ILLUSTRATE about the various elements of cost and cost sheet
CO – 03	Analyzing	ANALYSE the purchase procedure in the department
CO - 04	Analyzing	ANALYSE the various methods of inventory control
CO – 05	Applying	ILLUSTRATE the CVP Analysis

➤ **Detailed Syllabus**

Unit	Contents
1.	Basics of Cost Accounting
	Concept of Cost, Costing, Cost Accounting and Cost Accountancy, Limitations of Financial Accounting, Origin of Costing, Objectives of Cost Accounting, Advantages & Limitations of Costing, Difference between Financial Accounting and Cost Accounting, Cost Units and Cost Centers, Role of a Cost accountant in an organisation
2.	Elements of Cost and Cost Sheet
	Material, Labour and other Expenses, Classification of Costs, Preparation of Cost Sheet, Tender, Quotation and Estimates.
3.	Purchase Procedure
	Need and Essentials of Material Control, Functions of the Purchase Department, Purchase Procedure, Purchase Documentation.
4.	Inventory Control
	Methods of Inventory control, Stock Levels, Economic Order Quantity (EOQ), ABC analysis, Perpetual and Periodic Inventory Control, Physical verification, Inventory Turnover Ratio
5	CVP Analysis
	Meaning, Significance and Limitations, Break –even Analysis, Profit –volume ratio, Assumptions of cost volume profit analysis.

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> • PowerPoint Presentations • Group discussions 	<ul style="list-style-type: none"> • Students will be able to remember and understand basic concept of cost accounting and Develop an overall outlook of Cost Accounting
Unit 2	<ul style="list-style-type: none"> • Power point presentation • Quiz 	<ul style="list-style-type: none"> • Enabling to prepare a cost sheet
Unit 3	<ul style="list-style-type: none"> • Power point presentation • Quiz 	<ul style="list-style-type: none"> • Ability to understand which procedures are used for purchasing the material and Understand the documentation for purchase procedures
Unit 4	<ul style="list-style-type: none"> • Invite a storekeeper in the classroom to provide practical knowledge about inventory control 	<ul style="list-style-type: none"> • Understanding methods used for controlling the inventory
Unit 5	<ul style="list-style-type: none"> • Power Point Presentation • Quiz 	<ul style="list-style-type: none"> • Students will be able to understand the concepts like BEP, CVP and PV Ratio

➤ **Recommended Study Material**

S.No	Titles of the Book	Authors	Publication
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication
05.	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson
06	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Indian Financial System	10
2.	Indian Money Market-I	10
3.	Indian Money Market-II	8
4.	Indian Capital Market	10
5.	Foreign Exchange Market	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	ILLUSTRATE the concept of Indian Financial System and its various segments
CO – 02	Applying	ILLUSTRATE about the Indian Money Market
CO – 03	Analyzing	ILLUSTRATE about the Indian Money Market
CO - 04	Analyzing	ANALYSE the functions of Indian Capital Market
CO – 05	Applying	ILLUSTRATE the functioning of Foreign Exchange Market.

➤ **Detailed Syllabus**

Unit	Contents
1.	Indian Financial System
	Meaning and Definition of Financial System in India, Structure of Indian Financial System, Functions of financial system in India, Role of financial system in Economic Development, Indicators of Financial Development
2.	Indian Money Market-I
	Meaning and definition of Indian Money Market, Functions of Indian Money Market, Participants in Indian Money Market
3.	Indian Money Market-II
	Credit Instruments used in Indian Money Market, Deficiencies of Indian Money Market, Recent development in Indian Money Market.
4.	Indian Capital Market
	Meaning and definition of Indian Capital Market, Functions of Indian Capital Market, Participants in Indian Capital Market Credit Instruments used in Indian Capital Market, Deficiencies of Indian Capital Market, Recent development in Indian Capital Market
5	Foreign Exchange Market
	Meaning and definition of foreign exchange market, Functions of Foreign Exchange Market, Participants in Foreign Exchange Market, Determination of Exchange Rate, Recent development in Foreign Exchange Market

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> PowerPoint Presentations Group discussions 	<ul style="list-style-type: none"> Students will be able to remember and understand Indian Financial System and its various segments
Unit 2	<ul style="list-style-type: none"> Power point presentation Quiz 	<ul style="list-style-type: none"> Enabling to understand the Indian Money Market
Unit 3	<ul style="list-style-type: none"> Power point presentation Quiz 	<ul style="list-style-type: none"> Enabling to understand the Indian Money Market
Unit 4	<ul style="list-style-type: none"> Power point presentation Quiz 	<ul style="list-style-type: none"> Understanding the functions of Indian Capital Market.
Unit 5	<ul style="list-style-type: none"> Power Point Presentation Quiz 	<ul style="list-style-type: none"> Students will be able to understand the functioning of Foreign Exchange Market.

➤ **Recommended Study Material**

S.No	Titles of the Book	Authors	Publication
01	Investment and Securities Markets in India	Avadhani V.A	Himalaya Publishing House
02	Financial Institution and Markets	Bhole L.M.	McGraw Hill Education
03	Indian Financial System	Khan M.Y	McGraw Hill Education
04	Business Finance and Financial Services	Kohok Mukund	McGraw Hill Education

CO	Cognitive Abilities	Course Outcomes
CO-1	Remembering	DESCRIBE the analytical framework to recognize, understand, and manage new social practices online
CO-2	Understanding	COMPARE and CONTRAST the shift of marketing and PR tactics
CO-3	Applying	APPLYING DEMONSTRATE an understanding of new social media platforms
CO-4	Analysing	EXAMINE the difference between traditional marketing and social media marketing
CO-5	Evaluating	EXPLAIN the role played by each of the social media platform viz. Twitter, YouTube and Instagram

A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time Required for the Unit (Hours)
1	Introduction to Social Media	5
2	The shift of marketing and PR tactics	5
3	Utilization of social media platforms	5
4	Facebook, Blogging, Twitter & LinkedIn best Practices	5
5	Google+, Instagram, Pinterest, YouTube & Snapchat best Practices	5

Unit	Unit Details	Method
1.	Introduction to Social Media	Method
	<ul style="list-style-type: none"> Introduction of the Course & the topic Know your why - why you want to be on social media. Attraction towards social online portals Practice Sessions. Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Practical Theory/Practical
2.	The shift of marketing and PR tactics	
	<ul style="list-style-type: none"> Introduction of the Course & the topic. What value your SM profiles will add on your resume. Practice Sessions. Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Theory/Practical
3.	Utilization of Social Media Platforms	
	<ul style="list-style-type: none"> Introduction of the Course & the topic Practice Sessions. Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> Theory/Practical Practical Theory/Practical
4.	Facebook, Blogging, Twitter, LinkedIn best Practices	
	<ul style="list-style-type: none"> Introduction of the Course & the topic Practice Sessions. Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> Theory/Practical Practical Theory/Practical
5.	Google+, Instagram, Pinterest, YouTube & Snapchat best Practices	
	<ul style="list-style-type: none"> Introduction of the Course & the topic Practice Sessions. Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> Theory/Practical Practical Theory/Practical

C. RECOMMENDED STUDY MATERIAL

S. N.	Book	Author	Publication
1	The Essential Social Media Marketing Handbook	Gail Z Martin	Influence and Credibility
2	Social Media Marketing	Tracy L. Tuten	Sage Texts
3	Social Media & Mobile Marketing,	Puneet Singh Bhatia	Wiley

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction	5
2.	Natural Resources and Conservation	7
3.	Biodiversity and its Conservation	8
4.	Environmental Pollution	6
5.	Issues in Environmental Studies	4

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	APPLY the basics of environmental studies and dynamics of Ecosystem
CO – 02	Applying	ILLUSTRATE the role of natural resources in ecosystem and its conservation
CO – 03	Analyzing	ANALYZE the insights of bio diversity and its conservation in global perspective
CO - 04	Evaluating	APPRAISE the current environmental issues in terms of pollution and degradation
CO – 05	Evaluating	APPRAISE the distinct human and social issues and their possible solutions

➤ **Detailed Syllabus**

Unit	Contents
1.	Introduction Introduction to Environmental Science and Ecosystem: Definition, scope and importance Concept of Ecosystem, Structure of Ecosystem (Biotic and Abiotic factors). Dynamics of Ecosystem: Food Chain, Food web and Ecological Pyramids. Brief idea of energy flow. Salient features of forest, grassland, Desert and Aquatic ecosystem.
2.	Natural Resources and Conservation Natural Resources and their conservation: Renewable and non- renewable resources. Uses and over utilization/exploitation of Natural resources: Forest, Water, Mineral, Food, Energy and Land. Water conservation and management: Rain water harvesting. Elementary idea of solid waste management.
3.	Biodiversity and its Conservation Biodiversity and its conservation: Definition, Types and Importance of Biodiversity. Endangered and Endemic Species of India. Bio geographical classification. Hot spots and India as a Mega diversity nation. Threats to Biodiversity: Habitat loss, poaching of wild life. Conservation of Biodiversity: Brief idea of in-situ and ex-situ conservation of Biodiversity.
4.	Environmental Pollution Environmental Pollution: Definition, Causes, Effects of air, water, soil, noise, thermal and nuclear pollution. Control and preventive measures of air, water, soil, noise, thermal and nuclear pollution. Global problems: Climate change, global warming, Ozone layer depletion, Acid Rain and Photochemical Smog. Elementary knowledge of Natural Disaster Management.
5	Issues in Environmental Studies Human Population, Social Issues and Environment: Population growth, Variation, Explosion and Sex ratio. Environment and Public Health (HIV/AIDS). Environmental Ethics (Issues and Possible Solution). Environmental legislation and Environmental Protection Acts: Air, Water, Wildlife Forest acts. Role of information technology in Environment and Human Health.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Fundamentals of Environmental Studies	Basu, M. & Xavier Savarimuthu, S. J.	Cambridge University Press.
02	Textbook of Environmental Studies for Undergraduate Courses Hyderabad, India:	Bharucha, E.	Hyderabad Universities Press
03	Environmental Studies from Crisis to Cure	Rajagopalan, R.	Oxford University Press

CO	Cognitive Abilities	Course Outcomes
CO-1	Understanding/Applying	Understand how to leverage grammar and formatting in email preparation & understand and know how to follow the stages of the writing process (prewriting/writing/rewriting) and apply them to technical and workplace writing tasks & to enhance the speaking tone, pace & common phrases that's appropriate for phone conversations.
CO-2	Understanding/Applying	Improve group morale and promotes team bonding amid adversity.
CO-3	Understanding/Applying	Sharpen the ability to critically analyze a given piece of information and collectively work in a group to arrive at a solution or develop a perspective.
CO-4	Evaluating/Applying	Find ways to overcome nervousness for presentation; recognize presentation weak spots and areas for improvement & learn, practice and acquire the skills necessary to deliver effective presentation with clarity and impact.
CO-5	Evaluating /Applying	Understand the significance of trust and team skills , creating new innovative ideas with the help of brainstorming and learn corporate etiquettes.

A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time Required for the Unit (Hours)
1	Professional Email & Telephonic Conversation	5
2	Team Building / Coordination Skills	5
3	Mock GD & Job Interview	5
4	Presentation Skills & Confidence Building	5
5	Trust Building & Cultural Etiquettes	5

Unit	Unit Details	
1.	Professional Email & Telephonic Conversation	
	<ul style="list-style-type: none"> Introduction of the topic Email Etiquette Practice Session Important Telephonic phrases Practice Session Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Theory/Practical Practical Theory/Practical
2.	Team Building / Coordination Skills	
	<ul style="list-style-type: none"> Introduction to the topic Team Building Practices through group exercises , team task / role play Ability to mixing & accommodation Ability to work together Practice Sessions Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Practical Theory/Practical
3.	Mock GD & Interview Session	
	<ul style="list-style-type: none"> Introduction to the topic GD Practice Sessions HR/Technical Practice Sessions Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Theory/Practical
4.	Presentation Skills & Confidence Building	
	<ul style="list-style-type: none"> Introduction to the topic Presentation of the Projects Presentation of Research paper Practice Sessions Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> Theory/Practical Practical Practical Practical Theory/Practical

5.	Trust Building & Cultural Etiquettes	
	<ul style="list-style-type: none"> • Introduction of the topic • Importance of Trust in creating & collaborating teams • Brainstorming: Individual & Group • Techniques of idea generation • Need for Etiquettes: (impression, image, earn respect, appreciation etc.) • Aspects of Social and Cultural Etiquettes • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical

C. RECOMMENDED STUDY MATERIAL

S. N.	Book	Author	Publication
1	The Essential Social Media Marketing Handbook	Gail Z Martin	Influence and Credibility
2	Social Media Marketing	Tracy L. Tuten	Sage Texts
3	Social Media & Mobile Marketing,	Puneet Singh Bhatia	Wiley

DETAILED SYLLABUS FOR SIXTH SEMESTER

BCHCCH6101

Group Behaviour

3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Groups	8
2.	Teams	8
3.	Organizational culture	8
4.	Conflict	8
5.	Stress	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	APPLY the fundamentals of group and group dynamics
CO – 02	Applying	ILLUSTRATE the understanding of how to manage teams for organizational effectiveness.
CO – 03	Analyzing	ANALYZE the insights of developing competencies become successful employees, managers, and leaders.
CO - 04	Evaluating	APPRAISE the understanding of team dynamics in terms of conflict management
CO – 05	Evaluating	APPRAISE the distinct issues pertaining to stress management and their possible solutions

➤ **Detailed Syllabus**

Unit	Contents
1.	Groups
	Classification of groups, reasons for group formation, stages of group development, punctuated equilibrium model, group norms, status, cohesiveness and size, external conditions imposed on groups
2.	Teams
	Meaning, difference between team and group, types of teams, creating effective teams, turning individuals into team players
3.	Organizational culture
	Meaning, functions and dysfunctions of culture, creating and sustaining culture. Change process, individuals' response to change, overcoming resistance to change
4.	Conflict
	Concept, transition in conflict thought, process, functional and dysfunctional conflict, reasons for conflict, conflict management
5	Stress
	Meaning, sources, consequences, managing stress. Power and authority- bases of power, difference between power and authority

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Organizational Behavior	Robbins, S.P. & Sanghi, S.	Pearson Education.
02	Organizational Behavior	Luthans, F.	McGraw Hill Publication
03	Understanding Organizational Behavior	Pareek, U. & Khanna, S	Oxford University Press

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Final Accounts of Co-operative Societies	8
2.	Branch Accounting	8
3.	Recent Trends in Accounting	8
4.	Analysis of Financial Statements-I	8
5.	Analysis of Financial Statements-II	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	APPLY the fundamentals of legal provisions regarding preparation and presentation of final accounts of Co-operative Societies
CO – 02	Applying	ILLUSTRATE the understanding of branch accounting in simple
CO – 03	Analyzing	ANALYZE the insights of various recent trends in the field of accounting
CO - 04	Evaluating	APPRAISE the understanding of procedure and methods of analysis of financial statements
CO – 05	Evaluating	APPRAISE the understanding of procedure and methods of analysis of financial statements

➤ **Detailed Syllabus**

Unit	Contents
1.	Final Accounts of Co-operative Societies
	Meaning and Introduction, Allocation of Profit as per Maharashtra State Co- operative Societies Act, Preparation of Final Accounts of Credit Co-op, Societies & Consumer Co-op. Societies
2.	Branch Accounting
	Concept of Branches & their Classification from accounting point of view, Accounting treatment of dependent branches & independent branches, Methods of charging goods to branches.
3.	Recent Trends in Accounting
	Forensic Accounting, Accounting for Corporate Social Responsibility, Accounting for Derivative Contracts, Artificial Intelligence in Accounting
4.	Analysis of Financial Statements-I
	Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc.
5	Analysis of Financial Statements-II
	Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt- Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Advanced Accounts	M.C. Shukla & S.P. Grewal	S.Chand & Co. Ltd.
02	Advanced Accountancy	S. P. Jain & K.N. Narang	Kalyani Publishers
03	Advanced Accountancy	R. L. Gupta & M. Radhaswamy	S.Chand & Co. Ltd.

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Income Tax Act- 1961- Important Definitions and Concepts	8
2.	Sources and Computation of Taxable Income under the various Heads of Income-I	8
3.	Sources and Computation of Taxable Income under the various Heads of Income-II	8
4.	Computation of Total Taxable Income (TTI) and tax liability	8
5.	E-Filing and E- provisions	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	APPLY the basic concepts of Income Tax Act, 1961
CO – 02	Applying	ILLUSTRATE the understanding of comprehensive knowledge of calculation various types of income.
CO – 03	Analyzing	ILLUSTRATE the understanding of comprehensive knowledge of calculation various types of income.
CO - 04	Evaluating	APPRAISE the understanding of recent changes made by the finance bill (Act)
CO – 05	Applying	APPLY the understanding Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

➤ **Detailed Syllabus**

Unit	Contents
1.	Income Tax Act- 1961- Important Definitions and Concepts
	Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country. Definitions-Income, Person, Assessee, Deemed Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Gross Total Income (GTI) , Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN Concept of Capital receipts, revenue receipts and capital expenditure, revenue expenditure.
2.	Sources and Computation of Taxable Income under the various Heads of Income-I
	Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability- Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems) Income from House Property -Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems)
3.	Sources and Computation of Taxable Income under the various Heads of Income-II
	Income from Profits and Gains of Business and Professions –Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems) Income from Capital Gains – Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only) Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problems)
4.	Computation of Total Taxable Income (TTI) and tax liability
	Gross total Income-Deductions u/s-80C, 80CCC to 80 U – Total Taxable Income, Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime)
5	E-Filing and E- provisions
	Due dates of filing return, E-filing of income tax return and forms used, advance tax , TDS(Tax deducted at source),Assessment, AIR (Annual information return), SFT(Specified financial transactions).

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Indian Income Tax	Dr.Vinod Singhania	Taxmann Publication
02	Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Wolters kluwer
03	Income Tax Act	Shri.R.N.Lakhotia	Vision books
04	Indian Income Tax Act	Dr. H.C. Melhrotra , Dr. S.P Goyal	Sahitya Bhavan publication
05	Income Tax	T.N. Manoharn and G R. Hari	Snow white
06	Student guide to Income Tax	Dr.Vinod Singhania	Taxmann Publication

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Material Accounting	8
2.	Labour cost and Payroll	7
3.	Other Aspects of Labour	8
4.	Direct Cost	10
5.	Introduction to JIT, CAM and ERP	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE the concept of material accounting and methods
CO – 02	Applying	ILLUSTRATE about the labour cost and payroll
CO – 03	Analysing	ANALYSE the other aspects of labour
CO - 04	Analysing	ANALYSE the various concepts of direct cost
CO – 05	Applying	ILLUSTRATE the concepts of JIT, CAM and ERP

➤ **Detailed Syllabus**

Unit	Contents
1.	Material Accounting Store Location and Layout, Classification and Codification of Material. Stores and Material Records, Bin Card & Store Ledger etc. Issue of Material and Pricing Methods for Issue of Material: FIFO. LIFO. Simple Average Methods. Weighted Average Methods. Use of computer in store Accounting.
2.	Labour cost and Payroll Meaning and definition of wages. Difference Between Wages and Salary, Records and methods - time keeping and time booking. Methods of Wage Payment Time rate system. Piece rate system. Taylor's differential piece rate system. Incentive Plan. Halsey Plan. Rowan Plan. Group Bonus scheme. Performance based incentive plan. Payroll meaning and components
3.	Other Aspects of Labour Labour Turnover, Job Analysis & Job Evaluation, Merit Rating.
4.	Direct Cost Direct Cost Concept and its accounting treatment
5	Introduction to JIT, CAM and ERP Introduction to- Just In Time(JIT), CAM(Computer Aided Manufacturing) Enterprise Resource Planning (ERP)

➤ **Recommended Study Material**

S.No	Titles of the Book	Authors	Publication
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication
05.	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson
06	Cost Accounting-Principles & Practices	Dr. M.N. Arora	Vikas Publishing House,
07	Advanced Cost Accounting	Dr. D. M. Gujarathi	Idol Publication
08	Advanced Cost Accounting	Dr. Kishor. M. Jagtap	Tech-Max Publication
09	Cost Accounting Principles And Practice	Jain and Narang	Kalyani Publication
10	Principles and Practice of Cost Accounting	N.K Prasad	Booksyndicate Private Ltd
11	Cost Accounting: Methods and Problems	B.K.Bhar	Academic Publications

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Basic Concepts of Stock Market	7
2.	Stock Trading-I	8
3.	Stock Trading-II	8
4.	Non-Banking Financial Institutions (NBFIs)	10
5.	Regulatory Bodies	7

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	DEMONSTRATE the concept of material accounting and methods
CO – 02	Applying	ILLUSTRATE about the labour cost and payroll
CO – 03	Analysing	ANALYSE the other aspects of labour
CO - 04	Analysing	ANALYSE the various concepts of direct cost
CO – 05	Applying	ILLUSTRATE the concepts of JIT, CAM and ERP

➤ **Detailed Syllabus**

Unit	Contents
1.	Basic Concepts of Stock Market Primary & Secondary Market, Merchant Banking, IPO,FPO Selective Stock Exchanges: Concept of Stock market, BSE - Bombay Stock Exchange, NSE- National Stock Exchange, Broker &Sub-broker, Demat Account, broker account, IPO Price band, Stock Listing, IPO Stock allotment, Small Cap, Mid Cap & Large Cap Companies, .Selective Market Index. Sensex, Nifty, Bank Nifty, Nifty future & Option, Bear & Bull Market
2.	Stock Trading-I Cash Market, Future & Option Market, Types of Stock Trading: Day Trading), Intraday Trading (Delivery Trading, Future & Option Trading), Types of Orders: Buy, Sell, Stop loss
3.	Stock Trading-II Premium amount, Lot size, Lower & Upper Circuit, Trade Settlement, Stock Oxen, Carrier opportunities in Stock Market
4.	Non-Banking Financial Institutions (NBFIs) Meaning and definitions Of NBFIs, Distinction between Bank and NBFIs, Functions and workings of: Lease Financing, Mutual Fund, Housing Finance Companies: Life Insurance Company)LIC (General Insurance Company) GIC(carrier opportunities in Insurance Sector
5	Regulatory Bodies SEBI -Security Exchange Board of India, IRDA -Insurance Regulatory & Development Authority.

➤ **Recommended Study Material**

S.No	Titles of the Book	Authors	Publication
01	Investment analysis & Portfolio Management	Prasanna Chandra	Tata Mcgraw Hill
02	Portfolio Analysis & Management	V. K. Bhalla	Tata Mcgraw Hill
03	Securities Analysis and Portfolio Management	Panithavathy Pandian	Vikash Publishing House Pvt. Ltd

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Group Discussion	5
2.	Interview Skills	5
3.	Resume Building	5
4.	Conversational Skills	5
5.	Leadership Attitude & Confidence Building	5

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating/ Applying	Broaden their outlook through cross-fertilization and exposure to new and different experiences and ideas and enrich their understanding of the issues under discussion.
CO – 02	Understanding/ Applying	Prepare for any type of interview from classic one-on-one interview to panel interviews, Phone/Skype interviews, Behavioral/Situational, Interviews, interviews at job fairs and meals even the dreaded stress interview.
CO – 03	Analyzing/ Creating	Assess personal, educational, and career skills to design their own resume to grab various job opportunities.
CO - 04	Evaluating/ Applying	Evaluate information and its sources critically & Incorporate selected information into one's knowledge base.
CO – 05	Understanding/Apply ing	Develop a comprehensive set of practical skills and tools to rely on through leadership practice. Such skills and tools include time management, meeting management and agenda setting, group dynamics, and team building.

➤ **Detailed Syllabus**

Unit	Unit Details	Method
1.	Group Discussion	
	<ul style="list-style-type: none"> • Introduction of the topic • Skills of group discussion • Continuation of Skills of group discussion • Guidelines for group discussion • Team player of group discussion • Successful Group Discussion • Awareness in group discussion • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Theory/Practical
2.	Interview Skills	
	<ul style="list-style-type: none"> • Introduction of the topic • Meaning & Types of Interview • Dress code/ background research/ • Situation, Task, Approach & Research (STAR) for facing an interview • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Theory/Practical • Theory/Practical
3.	Resume Building	
	<ul style="list-style-type: none"> • Introduction of the topic • Resume Skills: Preparation & Presentation • Definition of Resume & its importance • Difference between CV, Resume & Bio Data • Essential Components of a good resume • Resume Skills: Common Errors • Common errors made by people in their resume • Prepare a good resume considering all essential components • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical • Theory/Practical

4.	Conversational Skills	
	<ul style="list-style-type: none"> • Introduction of the topic • Techniques of Conversation • Activities on Situational Based Conversation • Important Phrases used for different Conversation. • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Practical • Practical • Theory/Practical
5.	Leadership Attitude & Confidence Building	
	<ul style="list-style-type: none"> • Introduction of the topic • Qualities of a leader • Activities to improve Leadership qualities • Confidence Building Sessions • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Practical • Practical • Theory/Practical