

RAJAGIRI VALLEY P.O, KAKKANAD, KERALA 682039

An ISO 9001: 2015 Certified Institution

Affiliated to Mahatma Gandhi University, Kottayam and Approved by AICTE

# **Curriculum Enrichment**

1.3.1 Institution integrates crosscutting issues relevant to Professional Ethics, Gender, Human Values and Environment and Sustainability in transacting curriculum

Professional Ethics addressed in Curriculum





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## List of Courses addressing issues relevant to Professional Ethics into the Curriculum

Name of Programme	Name of Course		Course Description
B.A English Literature, Communicatio n and Journalism Model III (Triple Main)	Fine-tune Your English	EN1CCT01	Fine-Tune Your English" empowers students to not only use the language effectively but also become responsible and ethical communicators who contribute to a more inclusive and understanding world.
B.A English Literature, Communicatio n and Journalism Model III (Triple Main)	Writing for the Media	EN1CET03	This course cultivates effective communication skills for diverse media platforms. Emphasis will be placed on ethical principles, ensuring factual accuracy and responsible representation in all forms of media writing.
B.A English Literature, Communicatio n and Journalism Model III (Triple Main)	Editing and Fundamentals of Media Writing	EN2CET05	Master editing techniques and essential media writing principles, emphasizing ethical representation and accuracy in information dissemination.
B.A English Literature, Communicatio n and Journalism Model III (Triple Main)	Business Writing	EN4CET10	Learn ethical communication practices within a professional setting, emphasizing clarity, accuracy, and respect for all parties involved
B.A English Literature, Communicatio n and  Translation: Theoretical and LiteraryPerspectives.		EN4CET11	Understand the ethical considerations of translation, ensuring accuracy and cultural sensitivity in transmitting information and narratives

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Journalism Model III (Triple Main)			across languages.
B.A English Literature, Communicatio n and Journalism Model III (Triple Main)	Writing for Radio and Television	EN4CET12	This course hones scriptwriting skills for radio and television, emphasizing ethical storytelling practices. Craft compelling narratives that adhere to broadcast format while upholding accuracy, fairness, and respect for diverse audiences.
Bachelor of Business Administration	Principles and Methodology of Management	BA1CRT01	The course delves into topics such as planning, organizing, leading, and controlling within an organizational setting.  Students will likely learn about different management theories, decision-making processes, communication strategies, leadership styles, and how to effectively manage resources and people within an organization.
Bachelor of Business Administration	Business Accounting	BA1CRT02	Students learn about the financial reporting process, principles of double-entry accounting, preparation and analysis of financial statements, and the role of accounting information in decision-making. Moreover, the course may emphasize the importance of ethical behavior in accounting practices, including issues related to fraud, professional integrity, confidentiality, and compliance with industry regulations and standards
Bachelor of Business Administration	Cost and Management Accounting	BA2CRT06	This course offers a comprehensive introduction to cost and management accounting focusing on the principles and techniques



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			essential for effective financial management and decision-making in organizations. Students will learn to analyze, interpret, and use financial information to support strategic planning, control, and performance evaluation in ethical way	
Bachelor of Business Administration	Human Resource Management	BA3CRT11	This course provides a comprehensive introduction to Human Resource Management (HRM), focusing on the theories, practices, and strategic importance of managing people in organizations. Students will explore various HRM functions, including recruitment, selection, training, performance management, compensation, and employee relations, while understanding the legal and ethical considerations in HR practices.	
Bachelor of Business Administration	Personality Development and Management Skills	BA3PRP15	This course aims to enhance students' personal and professional growth by focusing on the development of key personality traits and essential management skills. Through a combination of theoretical knowledge and practical exercises, students will gain insights into their own personalities, improve their interpersonal skills, and learn effective management techniques.	
Bachelor of Business Administration	Business Laws	BA3CMT14	This course provides a comprehensive examination of the legal principles and frameworks essential for understanding the intersection of law and business. Through a blend of theoretical application,	
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			students will explore various legal concepts and their implications for business operations. By the end of the course, students will develop a solid foundation in business law that will enable them to navigate legal challenges effectively in their future professional endeavors.
Bachelor of Business Administration	Organisational Behaviour	BA5CRT21	Organizational Behavior is an interdisciplinary field that explores the behavior of individuals and groups within organizational settings. This course delves into various aspects of human behavior, communication, motivation, leadership, and group dynamics, as they relate to organizational performance and effectiveness
Bachelor of Computer Application	Methodology Of Programming And C Language	CA1CRT02	In the subject 'Methodology of Programming and C Language,' professional ethics is discussed by emphasizing the importance of writing clean, maintainable code, adhering to coding standards, and responsibly using and sharing software to ensure integrity and reliability in programming practices.
Bachelor of Computer Application	Data Mining	CA6ELT01	Professional ethics is discussed by emphasizing the importance of data privacy, responsible handling of sensitive information, and ensuring unbiased and accurate data analysis to prevent misuse and discrimination
Bachelor of Computer Application	Computer Graphics	CA3CRT06	Professional ethics is discussed by emphasizing the responsible creation and responsible of graphics to avoid misleading or harmful representations ensuring
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			intellectual property rights
Bachelor of Computer Application	System Analysis & Software Engineering	CA4CRT11	In System Analysis & Software Engineering, ethical considerations are integrated by emphasizing honesty, transparency, and integrity throughout the software development lifecycle, ensuring the delivery of high-quality, reliable systems that meet stakeholder needs while respecting privacy and intellectual property rights
Bachelor of Computer Application	Computer Networks	CA5CRT14	Computer Networks promotes responsible data handling, safeguarding privacy, and ensuring secure communication protocols to protect users' information and maintain network integrity
Bachelor of Computer Application	Cloud Computing	CA6CRT17	In the study of cloud computing, professional ethics is emphasized through the responsible management of data storage, ensuring transparency in data usage policies, and maintaining security protocols to safeguard users' privacy and uphold trust in cloud services
Bachelor of Computer Application	Software Development Lab-1	CA5CRP06	Ethical considerations are embedded by prioritizing user privacy and data security in the design and implementation of the web application, ensuring transparent communication of data usage policies and adherence to legal and ethical standards
Bachelor of Computer Application	Seminar	CA6CRP07	Ethical discussions revolve around presenting accurate and unbiased information, citing sources responsibly, and respecting intellectual property ments while addressing current trends, promoting integrity and

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			transparency in research and	
			presentation	
Bachelor of Computer Application	IT & Environment	CA5CRT15	This section covers the ethical considerations related to environmental conservation, pollution control, and resource management. It emphasizes the responsibility of professionals to act ethically in their use and protection of natural resources.	
B.Com Model I & II Finance and Taxation	Goods and Services Tax	CO3OCT01	This course explores the ethical dimensions of taxation, emphasizing values such as integrity and responsibility in assessments, audits, and regulatory activities associated with GST	
B.Com Model I Finance and Taxation & Computer Applications	Auditing and Assurance	CO6CRT19	This course focuses on the ethical considerations within the context of auditing and assurance. Students will explore the principles and guidelines that govern professional conduct in auditing practices, emphasizing integrity, objectivity, and accountability.	
B.Com Model I & II Finance and Taxation	Income Tax – I	CO5OCT01	Tax planning-Management of taxable income of Individulas as per Govt guidelines	
B.Com Model I & II Finance and Taxation	Income Tax - II	CO6OCT01	Tax planning-Management of taxable income of Individuals as per Govt guidelines	
B.Com Model II Finance and Taxation	Income Tax ; Assessment & Planning	CO6CMT09	Tax planning-Management of taxable income of Assessees other than Individuals as per Govt guidelines	
B.Com	Corporate Regulations and Administration	CO1CRT03	This course navigates corporate governance regulations, placing a strong emphasis on the ethical dimensions of administration and corporate responsibility.	
B.Com	Dimensions and Methodology of Business Studies	CO1CRT01	This course delves into diverse dimensions of business studies, guided by Professional Ethics to install values of integrity and responsible decision Enaking	
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B.Com	Business Regulatory Framework	CO2CRT05	This course uncovers the regulatory landscape, emphasizing legal and ethical standards and exploring compliance and ethical considerations in business regulations
B.Com	Business Management	CO2CRT06	This course equips students with essential Business Management skills, grounded in Professional Ethics, and emphasizes ethical leadership and decision-making.
B.Com	Principles of Business Decisions	CO2CMT02	This course explores the Principles of Business Decisions, integrating Professional Ethics to understand the ethical implications of strategic choices
B.Com	Financial Markets and Operations	CO3CRT09	This course covers financial markets and operations, integrating Professional Ethics to explore ethical considerations in transactions and maintain market stability
B.Com	Marketing Management	CO3CRT10	This course explores Marketing Management with a strong ethical focus, examining considerations in advertising, market research, and fostering ethical consumer relations
B.Com Model I Finance and Taxation and Computer Applications		CO5CRT16	This course Integrating Professional Ethics, Finance & Taxation, and Computer Application, this course explores Financial Management principles, emphasizing ethical financial practices
B.Com  Advertisement and Sales Management		CO6CRT18	In this course, explore Advertisement and Sales Management with a strong emphasis on Professional Ethics and Fluman Values fostering educal practices in marketing
B.Com	Management Accounting	CO6CRT20	This course delves into Management Accounting

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			principles, integrating
			Professional Ethics to guide ethical decision-making in
			managerial accounting practices
B.Com Model I			focus on Professional Ethics,
& II Finance	Financial Services	COACCTO	ensuring ethical conduct in
and Taxation	Financial Services	CO4OCT01	financial service delivery and
and raxation		-	client interactions
			This course focuses on Software
			for Business and Research, with
B.Com Model I	Software for Business		an emphasis on Professional
& II Computer	and Research	CO6OCT02	Ethics, guiding students in the
Applications	and Research		ethical use of software tools for
			business applications and
			research
			In this Marketing-focused
			course, explore Customer
	Customer		Relationship Management with
B.Com Model	Relationship	CO3OCT05	a strong foundation in
II Marketing	Management	CO3OC103	Professional Ethics,
	Management		emphasizing ethical customer
			interactions and relationship
			building
			Delve into Service Marketing
			with an emphasis on
B.Com Model	Service Marketing	CO4OCT05	Professional Ethics, exploring
II Marketing	Service marketing	0100100	ethical considerations in
			marketing services and
			maintaining customer trust
			Explore Marketing Research
B.Com Model			with a focus on Professional
II Marketing	Marketing Research	CO5OCT05	Ethics, ensuring ethical conduct
O			in gathering, analyzing, and
		A Company of the Comp	interpreting marketing data
			This course in International
			Marketing integrates
B.Com Model	International	COCOCTO	Professional Ethics,
II Marketing	Marketing	CO6OCT05	emphasizing ethical
			considerations in global marketing strategies and cross-
			cultural business interactions
B.Com Model I			integrates Professional Ethics to
& II Computer	Brand Management		guide ethica Vorand building
Applications	Diana management		and management plactices
B.Com Model		M.	It covers fundamental and
II Marketing	E Commerce	CO5CMT07	
ar avamine units	<u> </u>		energing topics emphasizing
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		ethical IT use in business. Students will learn about e- commerce models, applications, payment systems, and security, with a focus on professional ethics and legal considerations.
Corporate Accounting 1	CO3CRT07	Course explores key accounting principles, integrating professional ethics to guide ethical decision-making in financial practices. Students will learn to manage shares, underwriting, final accounts, investments, and insurance claims with a focus on maintaining ethical standards.
Banking and insurance	CO1CMT01	The Course delve into the foundational aspects of banking operations and insurance principles while incorporating ethical dimensions. Covering topics like banking innovations, regulations, and insurance types, the course emphasizes ethical conduct in financial services for a well-rounded understanding.
Logistics Management- Introduction to Logistics Management	CO3OCT06	provides an overview of logistical strategies, integrating professional ethics to guide decisions, uphold transparency with providers, and prioritize customer service excellence.
Principles of Logistics Information	C04OCT	course emphasizes the ethical use of information technology, supply chain management practices, and forecasting techniques to ensure integrity, transparency and responsible data handling throughout logistical operations.
	Banking and insurance  Logistics Management-Introduction to Logistics Management  Principles of Logistics	Banking and insurance CO1CMT01  Logistics Management-Introduction to Logistics Management  Principles of Logistics Information  CO3CCT06  CO4CCT06



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B.Com	m Financial Accounting		course instills professional ethics by emphasizing accurate financial reporting, adherence to accounting standards, and responsible handling of business transactions to ensure transparency and integrity in financial statements.
B.Com	Entrepreneurship Development and Project Management	CO4CRT13	course promotes professional ethics by nurturing an entrepreneurial mindset, guiding students to overcome challenges ethically, and familiarizing them with support systems and opportunities for entrepreneurship in India.
M.Com Finance and Taxation (SF)	Methodology for Social Science Research	CM010105	This course provides an indepth understanding of social science research concepts and methodologies, emphasizing the development of professional skills such as ethical research practices, critical analysis, and effective communication.
M.Com Finance and Taxation (SF)	Income Tax – Law and Practice	CM010302	This course provides a comprehensive overview of income tax principles, emphasizing professional skills such as accuracy, ethical responsibility, and detailed financial analysis.
M.Com Finance and Taxation (SF)	Security Analysis and Portfolio Management	CM010303	This course explores security analysis and portfolio management, emphasizing professional ethics, risk management, and the application of modern financial theories to develop optimal investment strategies.



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## **SyllabusforCommonCourses**

### COURSE1-Fine-tuneYourEnglish

ENICCT01	
Fine-tune Your English	
1	
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90	

#### AIMOFTHECOURSE

The courseis intended to introduce the students to the basics of grammar, usage and effective communication.

#### **OBJECTIVESOFTHECOURSE**

On completion of the course, the student should beable to:

1. confidentlyuse English in bothwritten and spoken forms. 2.

Use English forformal communication effectively.

#### COURSEOUTLINE

#### SECTIONA: The Sentence and its Structure

CHAPTER ONE: How to Write Effective Sentences

CHAPTER TWO: Phrases-What are They?

CHAPTER THREE: The Noun Clauses

CHAPTER FOUR: The Adverb Clause

CHAPTER FIVE: "If All the Trees Were Bread and Cheese"

CHAPTER SIX: The Relative Clause

CHAPTER SEVEN: How Clauses are Conjoined SECTIONB: Word-ClassesandRelatedTopics CHAPTER EIGHT: Understanding the Verb

CHAPTER NINE: Understanding Auxiliary Verbs

CHAPTER TEN: Understanding Adverbs

CHAPTER ELEVEN: Understanding Pronouns CHAPTER TWELVE: The Reflexive Pronoun





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CHAPTER THIRTEEN: The Articles I CHAPTER FOURTEEN: The Articles II CHAPTER FIFTEEN: The Adjective CHAPTER SIXTEEN: Phrasal Verbs

CHAPTER SEVENTEEN: Mind your Prepositions

SECTIONC:ToErrisHuman CHAPTER EIGHTEEN: Concord

CHAPTER TWENTY: Errors, Common and Uncommon

CHAPTER TWENTY-ONE: False Witnesses SECTIOND: The World of Words CHAPTER

THIRTY-TWO: Word Formation

CHAPTER THIRTY-THREE: Using the Specific Word

CHAPTER THIRTY-SEVEN: Body Vocabulary

SECTIONG: Tenseand Related Topics

CHAPTER FORTY-SEVEN: 'Presentness' and Present Tenses CHAPTER FORTY-EIGHT: The 'Presentness' of a Past Action

CHAPTER FORTY-NINE: Futurity in English

CHAPTER FIFTY: Passivisation

SECTIONH: Idiomatic Language CHAPTER FIFTY-ONE: 'Animal' Expressions CHAPTER

FIFTY-TWO: Idiomatic Phrases

SECTIONI: Interrogatives and Negatives

**CHAPTER FIFTY-FIVE: Negatives** 

CHAPTER FIFTY-SIX: How to Frame Ouestions

CHAPTER FIFTY-SEVEN: What's What? CHAPTER FIFTY-EIGHT: The Question Tag

SECTIONJ: Conversational English

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CHAPTER SIXTY-TWO: Is John There Please? SECTIONK: Miscellaneous and General Topics CHAPTER SEVENTY-THREE: Letter Writing

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

CoreText: Fine-tune Your English by Dr Mathew Joseph. Orient Blacks wan and Ma

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### **Writingforthe Media**

Course Code	ENICET03	
Title ofthe Course	Writing for the Media	
Semester	1	
Credits	4	
Contact Hours	90	

#### **OBJECTIVEOFTHECOURSE**

To acquaint the studentswith different media

#### **OUTLINEOFTHECOURSE**

#### Modulel: Communication

(36Hours)

Meaning of Communication - Importance of Communication - Functions of Communication -Features and Scope of Communication-Types of Communication - Essentials of Communication - Communication Barriers - Communication Process - Theories of Communication – Press Theories – Broadcasting Theories ofCommunication-StylesofJournalisticWriting-PressinIndiaandWorld-Concept andDefinitionofNews-Languages,Libel, Slander, Court of Contempt-Pressand Regulation Book Acts - News and Feature Agencies operating inIndia

#### ModuleII:PrintMedia

(18Hours)

Historyof Printing - Types of Printing - Typography- Type-Typesetting, Hand setting, Machine setting - Digital Press Process of Printing-Familyof Types

#### ModuleIII:MagazineWriting

(36Hours)

Magazine Writing - Action, Angle, Anecdote- Categories of Magazines- Cover, Contents Writing for Women and Children, Industry, Science, Technology, Sports, Economy, Agriculture, Film - Columns and Columnists- Magazine Covers, Editorials, Magazine Editing, Layout and Design.





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### **EditingandFundamentalsofMediaWriting**

Course Code	EN2CET05	
TitleoftheCourse	EditingandFundamentals of Media Writing	
Semester	2	
Credits	4	
Contact Hours	90	

#### **OBJECTIVEOFTHECOURSE**

To familiarize students with the intricacies of editingand writing for the media

Module1 (30hrs)

A. Newsroom Operation – qualities and responsibilities of a sub-editor-organizational structure ofaneditorialdepartment:editor, managingeditor, associateeditor, newseditor, assistanteditor, chiefsub-editors and sub-editors - reader's editor/ombudsman

B. Editorials - editorial pageversus news page: editorials, middles- op-eds, features, columns, articles and letters to the editor, Book Reviews, types of editorials; qualities and responsibilities of a leader writer

Module2 (30hrs)

FundamentalsofEditing - copytasting, editing for verbalclarity and correctness; editing to save space; editing foraccuracy, objectivity, consistency, fairness, taste and legal propriety; style book, Subbing in magazines, Subbing of types, Proof Reading, selection of photographs, over-lines and captions of photographs -news paper design and layout, editing techniques & skills in electronic ега.

Module3 (30hrs)

WritingNews- elements of news/ news Values - rudiments of a story - deadlines - ethical behavior- storystructures- headlines: types - writing a news story-the lead - freelancing parachute - citizen journalism, interviewingtechniques- types of news stories- Soft news, hard news, writing featurestories- writingnews releases- legal aspects in writing -the first amendment, defamation, privacy, copyright.

Booksforreference

1. BruceWestley, NewsEditing, Boston: Houghton Mifflin Company

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- 2. Floyd Baskette and Jack Sissors, The Art of Editing, New York: Macmillan Publishing Co,
- 3. JerryLansonand Mitchell Stephens, Writing and Reportingthe News, New York: Oxford UniversityPress, 2008
- 4. AmbrishSaxena, Fundamentals of Reporting and Editing, New Delhi: KanishkaPublishers,
- 5. Sunil Saxena, Headline Writing, New Delhi: SagePublications, 2006
- 6. Carl Sessions, Writing as Craft and Magic, NewYork: Oxford UniversityPress, 2007

### BooksforFurtherReading

- 1. T. J. S. George, Editing: A Handbook for Journalists, New Delhi:IndianInstitute of Mass Communication, 1989
- 2. M.L. Stein and SusanPaterno, TheNews Writer's Handbook, New Delhi: Surject Publications, 2003
- 3. George Hough, News Writing, New Delhi: Kanishka Publishers, 2004





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#### SemesterIV

person and the second s	BusinessWriting
Course Code	EN4CET10
Title ofthe Course	<b>Business Writing</b>
Semester	IV
Credits	4
Contact Hours	90

### Objective

- To expose the students to the different genres of business writing
- To develop in the skills necessaryfor communicating effectivelyin professional situations

#### **CourseOutline**

### Modulel:BusinessCorrespondence

36Hrs

Principles of Business Writing - The Topic Sentence - Organising Ideas-Methods of PresentingIdeas: Chronological, Logical and Spatial Order-Persuasive Writing - The Sales Letter -Letter of Complaint - Response to a Complaint - Announcement and InvitationLetters-RefusalLetter - InappropriateLetter of Refusal- Appropriate Letter of Refusal -Letter of Appreciation - The E-mailMessage -The Memorandum - Meeting Agenda and Minutes - The Press Release - The Mission Statement - Newsletters- RésuméandApplicationforJobs

#### ModuleII: Proposals and Reports

18Hrs

Proposal and ReportWriting - Formal Proposal and Formal Report -Business Proposals -Components of a Formal Report - Memo reports- Progress report - Recommendation Report – Informative Report

### ModuleIII: Phrases and I dioms in Business English

36Hrs

Useful Phrases for Participating in Business Meetings: Interrupting-Giving Opinions -Askingfor Opinions- Commentingon Opinions - Agreeing and Disagreeing with other opinions - Advising and Suggesting - Clarifying and asking for clarification Correcting Information repetition – Asking for contributions from other participants EGE ( Keepingthe Meetingon time.

Commonly Used Business English Idioms: a foot in the door cash cow, too many phiefs, not enoughIndians, eager beaver, asliceof thepie, go bellyun agolden handshald



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greasesomeone's palm, hold the fort, keep head above water, red tape, sell ice to Eskimos, sleepingpartner, walking papers, adeadduck, ahead of the curve, a toughbreak, at stake, back to squareone, back to the drawingboard, backroom deal, behindthe scenes, blue/white collar,bythe book, corner amarket, cut one's losses,from the ground up, diamond in the rough, get the ball rolling, in a nutshell, learn the ropes, state of theart, the elephant in the room, writing on the wall, etc

Reference: Gilling , Desmond A. The Essential Handbook For Business Writing. Canada: Greenlink Consulting, 2013.





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## Translation: Theoretical and Literary Perspectives.

Course Code	EN4CET11	
TitleoftheCourse	Translation: Theoretical	
	andLiterary	
	Perspectives.	
Semester	4	
Credits	4	
Contact Hours	90	

#### **OBJECTIVESOFTHE COURSE**

- 1.To familiarize the student with the theories oftranslation.
- 2. To acquaint the learners with the regional literatures in translation
- 3. To sensitize the learners of the philosophical, cultural and socialunderpinnings of the various groups of peopleacross India.

#### OUTLINEOFTHECOURSE

### Module1[Theoriesandproblemsoftranslation]

(18hours)

- A. Translation-transcreation-Sourcelanguage-Targetlanguage-Majortheories-Skopostheory,conceptofequivalence,postcolonialtheory-Theorists-Dryden, Jakobson, Popovic, Susan Bassnett, Catford-Theory of Shift, Alan Duff, Lefevere
- B. Typesoftranslation: literary, technical and machine Horizontal Vs Vertical, Literary VsNon-Literary, Dryden's Classification-Imitation, Metaphrase, Paraphrase, Jakobson's Classification-Back Translation





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### C.Problems associated withtranslation of prose and poetry

Module2[Prose]

(18hours)

Susan Basnett: Introduction to Translation Studies

KeyaMajumdar: Appropriating the Other - SomeChallenges ofTranslation and its Theories

RomilaThapar: \_TheAbhijnana-Sakuntalam of

Kalidasa' from Shakuntala: Texts, Readings and History

Module3 | Poetry |

(18hours)

JibananandaDas: BanalataSen

Kedarnath Agarwal: Freedom of the Writer

Amin Kamil: Naked Thoughts PLankesh: Mother (Avva) P. P. Ramachandran:Iruppu S Joseph: Fish Monger

Module4[Drama]

(18hours)

C. J. Thomas: *Crime27in1128* VijayTendulkar: *Kanyadaan* 

Module5[ShortStory]

(18hours)

SaadatHasanManto: Toba Tek Singh

Amrita Pritam: The Weed

AnnabhauSathe: Gold from the Grave

Sujatha: WashingMachine

DevanuruMahadeva: Tar Arrives

#### READINGLIST

Bassnett. Susan. TranslationStudies

Catford. J.C.ALinguisticTheoryofTranslation.

Duff, Alan. Translation

Hatin, Basiland Jermy Munday. Translation: Anadvanced resource book. Routledge, New York: 2009

Mukherjee, Sujit. TranslationasDiscovery

Nida, Eugene and Charles Taber. The Theory and Practice of Translation

Nida, Eugine. TowardsaScienceofTranslating

-----Language, Structure and Translation.

Tejaswami, Niranjana. SittingTranslation: History, Post-StructuralismandColonialContextVenuti, Lawrence.

RethinkingTranslation,Discourse,SubjectivityIdeology



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### WritingforRadioandTelevision

Course Code	EN4CET12
TitleoftheCourse	WritingforRadio
	and Television
Semester	4
Credits	4
Contact Hours	90

### **OBJECTIVEOFTHECOURSE**

To acquaint the students with the audio-visual media of communication

#### **OUTLINEOFTHECOURSE**

### ModuleOne:WritingforRadio

(45HRS)

- A. Introduction-HistoryofRadioinIndia,RadioasamediumofCommunication-Advantages& Disadvantages,Broadcastwriting,scripting for radio,Importanceof Voice inBroadcast,ProgrammesinRadio-RadioNews,RadioFeatures,RadioInterviews, Documentaries, Drama, Music Programmes, Radio Discussion
- B. CommunityRadio,AmateurRadio,InternetRadio,SatelliteRadio,EducationalRadio,F.MRadioandnewtrends,RadioCommercials-Advantagesofadvertisingonradio,Public ServiceAnnouncements- Purpose.

### ModuleTwo:WritingforTelevision

(45HRS)

- A. GrowthanddevelopmentofTelevisioninIndia-StrengthsandWeaknesses,SITEand educational television, Television Programming -TV News, Scripting for Television
- B Televisionnews:Newsvalues;Analysisofnewsbulletins;ScriptingforTVnews,TV studiosetup,Televisiondocumentaries,Interviews,TalkShows,MusicProgrammmes, Sports,Live Programmes andShows.
- C. FilmScriptsandScreenplays,FundamentalsofFilmmaking—Preproduction,Production TypesofMicrophones,Shots-PostProduction-SFXandfloorplanwithcharacters, cameramovementsandimportantsetdesigns,Budget:planning,estimate,resourcesand expenditure.



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### FIRST SEMESTER

## BA1CRT01. PRINCIPLES AND METHODOLOGY OF MANAGEMENT

Core Course

No. of credit

: 4

No. of contact hour

#### Aim of the course

Principles and Methodology of Management are the basic foundation for management studies. This course offers a methodological perspective about this subject.

#### Objective of the course

- Methodological Perspective of Management as a discipline
- Principles and functions of Management
- Process of decision making
- Modern trends in management process

#### MODULE 1:

Nature and scope of management process, definition of management-management: a science, an art or profession?, scientific management, administrative management, human relations management. Contributions of Taylor, Fayol, Max Webber, Gilberth, Gantt, Chester Bernard, Elton Mayo, Peter Drucker

#### **MODULE II: Planning**

Definition, meaning, Importance, steps in planning, characteristics types of plans objectives, strategies, policies, procedures, rules, programmes and Budgets, Relationship between planning and controlling, limitations of planning.

Decision making - definition, meaning, objectives, steps in rational decision making, Types of decisions, Difficulties in decision making

#### **MODULE III: Organizing**

Meaning importance, process of organizing, organizations structure, Types of organization structure - line organizations, line and staff organizations, Functional organization, committees.

Delegation of authority, significance of delegation, process of delegation. Centralisation& decentralisation of authority.

#### **MODULE IV: Staffing**

Meaning and importance only (This topic in covered in detail in HRM) Directing -Meaning, importance, elements of directing.

### **MODULE V: Controlling**

Co-ordination, need for co-ordination, meaning and importance process, budgetary and non-budgetary controls



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### Reference Books:

SI No.	Title	Author	Publishing & Year
1	Principles of management	P.C. TRIPATHI &P.N. Reddy	Tata McGraw Hill publishing co.
2	Essentials of management	Harold Koontz & Weihrich	Tata McGraw Hill Publishing co. 2015
3	Fundamentals of Management Essential concepts and applications	Stephen P Robbins, Sangamitra Bhattacharya & et al.	Pearson 8 <sup>th</sup> edition 2015
4	Management Global Perspectives	Harold Koontz & Weihrich	Tata McGraw Hill Publishing co. 2015
5	Principles and Practice of Management	L M Prasad	Sultan Chand And Sons 8th Edition



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## **BA1CRT02: BUSINESS ACCOUNTING**

Core Course

No. of credit

: 4

No. of contact hour

: 6

### Aim of the course

To impart basic knowledge about the system of accounting

### Objective of the course

On completion of this course students should be able

- To understand the basics of accounting
- 1 To identify the basics principles of accounting
- To understand the systems /process for recording transactions
- To prepare the final accounts of sole trader
- To give a general awareness about depreciation accounting
- To know about the concept of bill of exchange in business

#### **MODULE I**

Introduction of accounting •Origin •meaning, definition-need importance-functions limitations-accounting principles-Generally accepted accounting principles-accounting equation- double entry system.

#### **MODULE II**

Recording transactions •journal-ledger-trial balance-cash book (single column bank column, and with discount column) - bank reconciliation statement

#### **MODULE III**

Accounting depreciation-meaning-importance-methods for providing depreciation (Straight line, diminishing, annuity)-reserves and provisions

Final accounts of sole trader- manufacturing, trading, and profit and loss account and balance sheet

#### **MODULE V**

Bill of exchange •meaning, definition- importance promissory note-recording bill transaction (honouring, dishonouring, discounting)

Note: on course work every lecture should be complemented by an appropriate activity examples: practical problem collection of accounting data from sole proprietors, preparation of accounting records of a sole trader

### Core text:

Business accounting-Jain and Narang

Reference text

Advanced accounting -Jain and Narana

Advanced Accountancy, MA Arulanandam and KS Raman, Himalaya Publications,

Mumbai



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## **SECOND SEMESTER**

## **BA2CRT06. COST AND MANAGEMENT ACCOUNTING**

Core Course

No. of credit

: 4

No. of contact hour : 6

#### MODULE I

Cost Accounting- Meaning, Definition, Scope, Objectives- Distinction between Cost and Financial Accounting- Preparation of Cost Sheets.

#### **MODULE II**

Material Cost- Purchasing Procedure- Stores Control- E.O.Q, Stock Levels-Pricing of Material Issues- Labour Cost- Labour Turnover- Methods of Wage Payment.

#### MODULE III

Overhead Cost- Allocation and Apportionment- Reconciliation of Cost and Financial Accounts

#### **MODULE IV**

Management Accounting- Meaning, Definition, Scope, Objectives-Management Accounting as distinct from Cost Accounting and Financial Accounting-Budgetary Control- Classification of Budgets(Emphasis on theory).

#### **MODULE V**

Cost- Volume- Profit Analysis- Standard Costing- Analysis of Material and Labour Variances.

#### Reference

SI No.	Title	Author	Publishing & Year
1	Cost and Management Accounting	Debarshi Bhattacharyya(Ratul)	GEN Péarson
2	Advanced Management Accounting	J Madegowda	Himata a E Publishing House Mumbai



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## THIRD SEMESTER

## **BA3CRT11 HUMAN RESOURCE MANAGEMENT**

Core Course

No. of credit

No. of contact hour: 5

#### MODULE- I

Definition, Nature, scope, role, objective of Personnel management, level of management, Organisation of Personnel Dept. its functions, Ergonounics, Challenger and relevance of HRM. Manpower planning.

### MODULE- II

Recruitment - Sources of recruitment, Selection- Selection process, Training -Definition. Types of training Executive Development.

### MODULE- III

Performance Appraisal, techniques Promotion, Career Planning.

### MODULE- IV

Job analysis, Job Design, Job Evaluation Wage. Definition, Factors affecting wage policy, Wage Boards Fringe Benefits, Prerequisites, Incentives, Bonus, Profit sharing, VRS, Maintenance of service files pension.

### **MODULE-V**

Drafting charge sheets, Model standing orders, code of conduct, Bond of service, wage & salary records, E.S.I, P.F. Gratuity, pension and bonus records.





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### Reference text:

SI No.	Title	Author	Publishing & Year
1	Human Resource Management	Pravin Durai	Pearson
2	Personnel management	Edwin Philipo	
3	Personnel management	Mammoria&Mammoria	Himalaya Publishing House, Mumbai
4	A frame work for human resource management	Gary Desseler	
5	Human resource and personnel management	K. Aswathappa	
6	Personnel HRM	Subba Rao	Himalaya Publishing House, Mumbai





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# BA3PRP15 PERSONALITY DEVELOPMENT AND MANAGEMENT SKILLS (Minor Project)

Core Course

No. of credit

: 4

No. of contact hour: 5

### **Objectives:**

The students will have the opportunity to explore current management literature so as to develop an individual style and sharpen his skills in the area of leadership, communication, decision making, motivation and conflict management.

### **Minor Project and Presentation**

Minor projects are takes that added to the knowledge of the students. Atopic shall give each student in the beginning of the semester in various areas of management. The presentation Project either comprises of either the following.

#### **Project Presentation**

OR

Case study Presentation\*

#### Suggested Topics for Minor Projects:

- 1. Goals of an Organization
- 2. Work values
- 3. Character Ethics
- 4. Working Conditions
- 5. Decision Making Strategies
- 6. Goal Setting
- 7. Customer Satisfaction and
- 8. Any other relevant topic chooses by the student or assigned by the college.
- \* Case study can be chosen by the students in this respective area of interest.

#### **Text Books**

1. Lather, A.S. Handa, M (2009). Cases in Management. Wisdom Publications.

2. M C Garth (2009). Baric Managerial skills for All, 5th ed. Prentice Half rid.

### Reference Book

1. Ellis (2009). Management Skills for New Managers.

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#### **BA3CMT14 BUSINESS LAWS**

Complementary Course

No. of credit

No. of contact hour: 5

#### Aim of the course

To build a general awareness about the principles behind contract law and to introduce various type special contracts

#### Objective of the course

On completion of the course, student should be able

- To identify the principles behind law of contract
- To equip students to identify the validity of contracts
- To create awareness about various special contracts

### **MODULEI:** General principles of law of contract

Law of contracts; Definition-essentials of a valid contract-kinds of contracts-Offer and accepta revocation-communication-consideration. Doctrine of privity of contract-capacity to contract-con coercion-undue influence-misrepresentation-fraud-mistake-performance-discharge of contract-breac contract-remedies for breach of contract.

#### MODULEII: Contracts of indemnity and guarantee

Definition of indemnity-essential elements-rights of parties-definition of guarantee -essential elem rights of surety-nature of surety's liability-discharge of guarantee

#### MODULE III: Contract of bailment and pledge

Definition -essential elements- rights and duties of bailor and bailee-termination of bailment- finder o goods-Pledge-definition-rights and duties of pawnor and pawnee.

### **MODULEIV: Contract of agency**

Definition- essentials-types of agency-mercantile agents-extent of agent's authority-delegation of aut personal liability of agent- liability of agent to third parties- termination of agency.

### MODULE V: Contract of sale of goods

Sale of goods Act; Contract of sale and agreement to sell-conditions and warranties- transfer of property title of goods-rights and duties of seller and buyer- rights of an unpaid seller.

#### References

- 1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
- 2. Kapoor, N.D., Business Laws, Sultan Chand publications New Delhi.
- 3. Sharma, S.C., Business Law, International Publishers, Bengaluru
- 4. Tulsian, Business Law, McGraw-Hill Education Mumbai.





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### FIFTH SEMESTER

## **BASCRT21 ORGANISATIONAL BEHAVIOUR**

Core Course

No. of credit

No. of contact hour: 6

#### **Course Objectives**

- Understand the implications of individual and group behaviour in organisational
- Understand the concept of organisational behaviour, social organisation and the diverse environment alongside with the management of groups and teams
- Appreciate the culture of organisational culture

#### **Learning Outcome**

- Manage conflict amongst groups in business environment
- Comprehend and apply motivational theories in the workplace
- Identify changes within organisations and power and politics in organisations

#### MODULE- 1:

Introduction to Organisational Behaviour- Various discipline contributing to OB- Hawthorne experiment- foundation of individual behaviour- need and importance of organisational behaviour-nature and scope- framework of organisational behaviour

#### MODULE- II:

Personality-types-factors affecting personality-perception-importance-factors influencing perception-learning-types of learning styles-the learning process MODULE- III:

Motivation-theories-importance -types -values and attributes-characteristicscomponents-formation and measurement-group dynamics group behaviourformation-types of groups-stages of group development-conflict managementnature of conflict-types of conflict

#### MODULE-IV:

Leadership-meaning-importance-leadership styles-leaders Vs. managers-power and politicssources of power

#### MODULE-V:

Organisational structure and design-organisational climate-factors affecting organisational climate- organisational development-organisational culture organisational change- current trend in OB



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### Core texts

SI No.	Title	Author	Publishing & Year
1	Essentials of Organisational Behaviour	Stephen P Robbins, Timothy A. Judge &SeemaSanghi	Pearson, 10 <sup>th</sup> edition
2	Organizational behaviour	Bhattacharya	Oxford university Press
3	Organization behaviour	LM Prasad	Sultan Chand & Sons 2005





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## CA1CRT02 - Methodology Of Programming And C Language (Core)

Theory: 4 hrs. per week

Credits:3

UNIT 1 (12 hrs.)

Introduction to programming, Classification of computer languages, Language translators (Assembler,

Compiler, Interpreter), Linker, Characteristics of a good programming language, Factors for selecting a

language, Subprogram, Purpose of program planning, Algorithm, Flowchart, Pseudocode, Control

structures (sequence, selection, Iteration), Testing and debugging UNIT 2(12 hrs.)

C Character Set, Delimiters, Types of Tokens, C Keywords, Identifiers, Constants, Variables, Rules for

defining variables, Data types, C data types, Declaring and initialization of variables, Type modifiers,

Type conversion, Operators and Expressions- Properties of operators, Priority of operators, Comma and

conditional operator, Arithmetic operators, Relational operators, Assignment operators and expressions,

Logical Operators, Bitwise operators.

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UNIT 3 (15 hrs.)

Input and Output in C - Formatted functions, unformatted functions, commonly used library functions,

Decision Statements If, if-else, nested if-else, if-else-if ladder, break, continue, goto, switch, nested

switch, switch case and nested if. Loop control- for loops, nested for loops, while loops, do while loop.

UNIT 4(15 hrs.)

Array, initialization, array terminology, characteristics of an array, one dimensional array and operations.

two dimensional arrays and operations. Strings and standard functions, Pointers, Features of Pointer.

Pointer and address, Pointer declaration, void wild constant pointers, Arithmetic operations with pointers,

pointer and arrays, pointers and two dimensional arrays.

UNIT 5(18 hrs.)

Basics of a function, function definition, return statement, Types of functions, call by value and reference.

Recursion - Types of recursion, Rules for recursive function, direct and indirect recursion, recursion vs

iterations, Advantages and disadvantages of recursion. Storage class, Structure and union, Features of

structures, Declaration and initialization of structures, array of structures, Pointer a structure,

structure

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### CA6ELT01- DATA MINING (Core)

Theory:4 hrs. per week

Credits:4

Unit 1: (12 hrs.)

Introduction Data Mining, Data Ware House, Transactional Databases, Data Mining Functionalities

Characterization and Discrimination, Mining frequent patterns, Association and correlation, Classification

and Prediction, Cluster Analysis, Classification of Data Mining Systems, Data Mining Task Primitive,

Integration of Data Mining systems, Major issues in Data Mining, Data integration and transformation,

Data reduction, Data discretization.

Unit 2: (12 hrs.)

Data Warehouse and OLAP technology Data Warehouse, Multidimensional data Model, Data warehouse

architecture, Data Warehouse implementation, OLAP, Data Warehouse and data mining. **Unit 3:** (18 hrs.)

Association Rules and Classification Concepts Efficient and Scalable Frequent item set Mining methods,

Mining various kind of association rules, from association mining to Co-relation analysis, Classification

and prediction, Issues, Classification by Decision tree induction, Bayesian Classification, Rule-based

classification, Support Vector Machines, Learning from your neighbors, Prediction.

Unit 4: (18 hrs.)

Cluster Analysis Definition, Types of data in cluster analysis, A categorization major Clustering methods- Partitioning methods, K-means and k-medoids, from k-medoids to CLARANS, Hierarchical

methods, Density based methods.

Unit 5: (12 hrs.)

Mining Complex Data Spatial Data Mining, Multimedia Data Mining, Text Mining and Mining WWW.

### Book of study:

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1. Jiawei Han and Micheline Kamber - Data Mining - Concepts and Techniques, Second Edition, Elsevier, 2006

#### Reference:

- 1. Witten and Frank Data Mining Practical Machine Learning Tools and Techniques, Second Edition, Elsevier, 2005
- 2. Soman, Divakar and Ajay, Data Mining Theory and Practice, PHI, 2006
- 3. Margaret H Dunham- Data Mining -Introductory and Advanced Topics, Fourth Edition, Person

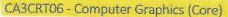
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Theory:4 hrs. per week

Credits:4

Unit 1: (12 hrs.)

Introduction: A survey of Computer Graphics, overview of graphics systems-Video display

Refresh CRT, Raster-Scan and Random-Scan Displays ,Color CRT Monitors, DVST, Flat-Panel Displays

, Raster Scan systems, Random scan systems, Input devices, Hard copy devices, Graphics software.

Unit 2: (14 hrs.)

Output primitives: Line drawing algorithms: DDA algorithm, Bresenham's line algorithm, Circle

generating algorithm- Midpoint circle algorithm, Character generation.

Unit 3: (18 hrs.)

2D geometric Transformations: Basic transformations: Translation, Rotation, Scaling; Other transformations-Reflection and shear, Matrix representation and homogenous coordinates, Composite

transformation, Interactive picture construction Techniques.

Two-dimensional viewing: viewing pipeline, window and viewport, window to viewport transformation.

Clipping operations- Point clipping, Line clipping:- Cohen Sutherland line clipping, Polygon clipping:-

Sutherland- Hodgeman polygon clipping, Text Clipping.

Unit 4: (14 hrs.)

Three-dimensional concepts: Three dimensional display methods, Three dimensional object representations- Polygon surfaces, Sweep representations, Constructive solid geometry methods. octrees

and quadtrees.

Unit 5 (14 Hrs)

Computer Animation: Design of animation sequences, raster animations, computer animation languages, key-frame systems, morphing, motion specifications.

Book of study:

1. Donald D.Hearn & M. Pauline Baker, Computer Graphics C Version, Second Edition,, PHI Pvt.

Ltd.

References:

1. Newman W M & R F Sproul, Principles of Interactive Computer Graphics, Second Edition Mc-

Graw Hill Publishers.

2. Plastock R & Xiang Z, Theory and problems of computer Graphics, Second Edition Schaum Series, McGraw Hill Publishers.

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### CA4CRT11 - System Analysis & Software Engineering (Core)

Theory:4 hrs. per week

Credits:4

Unit 1: (12 hrs.)

Information systems concepts, Business information systems; Describing the business organization –

organization chart, organization function list; information system levels - operational, lower, middle, top

management; SDLC Life cycle activities- life cycle flow chart, task, management review, baseline

specifications, role of system analyst.

Unit 2: (14 hrs.)

Introduction to Software Engineering - Definition, Program Vs Software, and Software process, Software

Characteristics, Brief introduction about product and process, Software process and product matrices.

Software life cycle models , Definition, Waterfall model, Increment process models- Iterative , RAD ,

Evolutionary process models-Prototyping ,Spiral. Selection of a life cycle model.

Unit 3: (18 hrs.)

Software Requirement Analysis and Specification Requirements Engineering type of requirements,

Feasibility Studies, Requirement Elicitation – Use Case, DFD, Data Dictionaries, Various steps for

requirement analysis, Requirement documentation, Requirement validation, an example to illustrate the

various stages in Requirement analysis. Project planning-Size estimation, cost estimation, the constructive

cost model (COCOMO).

**Unit 4**: (14 hrs.)

Software Design - Definition, Various types, Objectives and importance of Design phase, Modularity,

Strategy of design, Function oriented design, IEEE recommended practice for software design descriptions. Steps to Analyze and Design Objected Oriented System. Software Reliability Definition,

McCall software quality model, Capability Maturity Model.

Unit 5: (14 hrs.)

Software Testing: What is testing?, Test, Test case and Test Suit, Verification and Validation, Alpha,

beta and acceptance testing, functional testing, techniques to design test cases, boundary value analysis,

Equivalence class testing, decision table based testing, cause effect the

Structural testing

path testing, Graph matrices, Data flow testing; Levels of testing system

effect analytime technique

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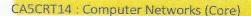
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Theory: 3 hrs. per week

Credits:4

Unit 1: (10 hrs.)

Introduction to Networks, Data and signals-analog and digital, periodic analog signals, digital signals, bit

rate, baud rate, bandwidth. Transmission impairments- attenuation, distortion and noise. Data communication protocols and standards, Network models - OSI model-layers and their functions.

TCP/IP protocol suite.

Unit 2: (10 hrs.)

Bandwidth utilization Multiplexing: FDM, TDM, spread spectrum.

Transmission Media- guided media and unguided media.

Switching: message, Circuit and packet switched networks, datagram networks, virtual-circuit networks.

Unit 3: (12 hrs.)

Data link layer: Error Detection and Correction, Framing, flow and error control, Protocols -

channels (Simplest, Stop and Wait) and Noisy channels (Stop and Wait and Piggy Backing). Multiple Access Protocols. Random Access-ALOHA, CSMA. Wired LANs-IEEE standards,

LANs-Bluetooth, Cellular Telephony

Unit 4: (12 hrs.)

Network layer and Transport layer: Repeaters, Bridges, Gateways and routers. Logical addressing - IPV4

and IPV6 addressing, Internet protocol - IPV4 and IPV6. Connectionless and Connection Oriented

Services: UDP and TCP. Congestion Control, Quality of Service.

**Unit 5:** (10 hrs.)

Application layer: HTTP, FTP, SMTP, DNS. Network security: Common Threats-Firewalls (advantages

and disadvantages), Cryptography.

#### Book of study:

1. B. A. Forouzan - Data communication and Networking, Fourth edition-, TMH

2. Andrew S Tanenbaum - Computer Networks , Fourth Edition, Prentice Hall of India. 48





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## CA6CRT17 - CLOUD COMPUTING (Core)

Theory: 4 hrs. per week

Credits:4

Unit 1: (14 hrs.)

Introduction: Cloud Computing at a Glance, Historical Developments, Building Cloud

Computing

Environments, Computing Platforms and Technologies, Principles of Parallel and Distributed Computing:

Eras of Computing, Parallel vs. Distributed Computing, Elements of Parallel Computing, Elements of

Distributed Computing.

Unit 2: (14 hrs.)

Virtualization: Introduction, Virtualization and Cloud Computing, Pros and Cons of Virtualization,

Technology Examples.

Unit 3: (14 hrs.)

Cloud Computing Architecture :Introduction, Cloud Reference Model, Types of Clouds, Economics of

the Cloud, Open Challenges.

Unit 4: (16 hrs.)

Aneka: Cloud Application Platform: Framework Overview, Anatomy of the Aneka Container, Building

Aneka Clouds, Cloud Programming and Management, Data Intensive Computing: Map-Reduce Programming - What is Data-Intensive Computing?, Technologies for Data-Intensive Computing, Aneka

MapReduce Programming.

Unit 5: (16 hrs.)

Cloud Platforms in Industry: Amazon Web Services, Google AppEngine, Microsoft Azure,

Applications: Scientific Applications, Business and Consumer Applications. Book of Study:

1. Rajkumar Buyya, Christian Vecchiola, S ThamaraiSelvi- Mastering Cloud Computing, Tata McGraw Hill Publications.

#### References:

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- 1. Kumar Saurabha, "Cloud Computing" Wiley Publication Krutz, Vines "Cloud Security". Wiley Publication.
- 2. A Srinivasan & J. Suresh "Cloud Computing: A Practical Approach for learning and Implementation ", First edition , Pearson



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## CA5CRP06: Software Development Lab I (core)

Software Development Lab: 6 hrs. per week

Credits: 2

Mini project can be a small complete application project, to make the student confident in designing a

system based on Software engineering course. The internal and external evaluation is to be done

project demonstration and presentation, viva and modification. It must be done in the college lab under

the guidance of a faculty.

Scheme of Evaluation for Software Development Lab I external is as follows:

Division of Marks (Software Development Lab I)

Project demonstration and Presentation - 25 marks

Modification - 15 marks

Viva Voce - 15 marks

Project report with proper content and binding - 25 marks

Total Marks - 80 marks

**OPEN COURSES** 

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#### CA6CRP07 : Seminar (core)

Seminar Presentation: 2 hrs. per week

Each student can choose a latest topic of current day interest in the areas of Computer Science / Information Technology and present a seminar presentation using appropriate presentation

seminar presentation report in bound form in the pattern of a complete technical report (with contents

page, well structured presentation, references etc.) should be submitted. There will not be any external

evaluation for Seminar Presentation.

Scheme of Evaluation of Seminar Presentation (core) for INTERNAL is as follows:

**Division of Marks** 

Seminar Presentation Internal (100 marks)

Presentation - 40 marks

Discussion(Questions and Answers) - 30 marks

**Documentation 10 marks** 

Seminar report with proper Content

and Binding - 20 marks

Total Marks -100 marks



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## CA5CRT15 - IT & Environment (Core)

Theory: 4 hrs. per week

Credits:4

Unit 1: (18 hrs.)

Multidisciplinary nature of environmental studies: Definition, scope and importance, Need for public

awareness. (2 hrs)

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction.

mining, dams and their effects on forest and tribal people. b) Water resources: Use and overutilization

of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture

overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity,

studies. e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. f) Land resources: Land as a resource,

degradation, man induced landslides, soil erosion and desertification. Role of individual in

of natural resources. Equitable use of resources for sustainable life styles. (10hrs)

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem, Producers,

and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs

ecological pyramids., Introduction, types, characteristic features, structure and function of the given

ecosystem:- Forest ecosystem

(6 hrs)

Unit 2: (26 hrs)

Biodiversity and its conservation: Introduction, Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values., India

mega-diversity nation, Hot-sports of biodiversity, Threats to biodiversity: habitat loss, poaching

wildlife, man-wildlife conflicts, Endangered and endemic species of India (8 hrs)

Environmental Pollution: Definition, Causes, effects and control measures of All Air pollution,

pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear haza Solid

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waste Management: Causes, effects and control measures of urban and industrial wastes., Role of

individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquake,

cyclone and landslides. (8 hrs)

Social Issues and the Environment: Urban problems related to energy, Water conservation, rain water

harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns,

49

Case studies, Environmental ethics: Issues and possible solutions, Climate change, global warming, acid

rain, ozone layer depletion, nuclear accidents and holocaust, Case studies, Consumerism and

products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues

involved in enforcement of environmental legislation, Public awareness. (10hrs) Unit 3: (10 hrs.)

Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic

websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning -Educational software, Academic services-INFLIBNET, NPTEL, NICNET,

BRNET . (10hrs)

Unit 4: (10 hrs.)

IT & Society- issues and concerns- digital divide, IT & development, the free software movement, IT

industry: new opportunities and new threats, software piracy, cyber ethics, cyber crime, cyber threats,

cyber security, privacy issues, cyber laws, cyber addictions, information overload, health issues-

lines for proper usage of computers, internet and mobile phones. e-wastes and green computing,

of IT on language & culture-localization issues- Unicode- IT and regional languages, Green Computing

Concept. (10hrs)

Unit 5: (8 hrs.)

Human Rights- An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights). Human Rights and United Nations - contributions, main human rights related organs -UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights. Human Rights in India - Fundamental rights and Indian Constitution, Rights

children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and

Minorities

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

and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment Conservation

natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues

of western ghats- mention Gadgil committee report, Kasthurirengan report. Over exploitation of

water resources, marine fisheries, sand mining etc. (8 Hrs)

Internal: Field study

☐ Visit to a local area to document environmental grassland/ hill /mountain

☐ Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc

☐ Study of simple ecosystem-pond, river, hill slopes, etc.

(Field work Equal to 5 lecture hours)

#### References:

1. "Technology in Action" Alan Evans, Kendall Martin, Mary Anne Poatsy, Pearson

2. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)

3. Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)

4. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia,

Jaico Publ. House. Mumbai. 1196p .(Ref)

5. Dc A.K.Enviornmental Chemistry, Wiley Eastern Ltd.(Ref)

6. Down to Earth, Centre for Science and Environment (Ref)

7. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)

8. Jadhav.H & Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)

9. Mekinney, M.L & Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)

10. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)

11. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)

12. Rao.M.N & Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p

(Ref)

13. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published:

2016 (TB)

14. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meeral (Rec

15. Townsend C., Harper J, and Michael Begon, Essentials of Ecology Blackwell Conce (Ref)

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16. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Stadards,

Vol I and II, Enviro Media (Ref)

17. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)

18. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

(Ref)

19. M-Magazine, R-Reference TB- Text Book



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#### **Optional Core Courses** Finance & Taxation

#### SEMESTER III

Optional - 1- GOODS AND SERVICES TAX

Instructional hours 90

Credit 4

Course objective: To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.

#### Module I

Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN. (30 Hours)

#### Module II

Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies- Levy and Collection -Time of Supply of Good s- Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records.

(20 Hours)

#### Module III

Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration - Deemed Registration - Procedure For Registration - Amendment of Registration - Cancellation of Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction At Source - Collection of Tax At Source - Refunds. (15 Hours)

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment. (15 Hours)

#### Module V

Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court - Supreme Court - Offences and Penalties. (10 Hours)

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

#### Suggested Readings:

- 1) Indirect Taxes Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST
- 4) Bare Act SGST
- 5) Bare Act IGST





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## Core Course 19: AUDITING AND ASSURANCE

#### Instructional Hours - 90

Credits: 4

#### objectives:

- 1. To familiarize the students with the principles and procedure of auditing.
- 2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

#### Module I

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

#### Module II

Audit Engagement, Documentation and Evidence - Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence - Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (15 Hours)

#### Module III

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

(25 Hours)

#### Module IV

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

(15 Hours)

Hours)

#### Module V

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



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#### SEMESTER V

#### Optional Core-III: INCOME TAX- I

#### **Instructional Hours-90**

Credit-4

Objective: To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.

#### Module I

Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue (15 Hours)

#### Module II

Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income.

(15 Hours)

#### Suggested Readings

- Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, S. Chand & Compaly Ltd, New Delhi.
- 2. Arun Jha, Auditing University Edition, Taxman Publications
- 3. Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, Mumbai
- 4. Sharma, T. R., Auditing Sahitya Bhawan Publication Agra.
- 5. Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.
- 6. ICAI Study material for IPCC and Final

#### Module III

**Income from Salary-** Chargeability- Definition – Perquisites- Profit in lieu of Salary -Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary

(25 Hours)

#### Module IV

Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property
Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions PermissibleUnrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from
House Property (15 Hours)

#### Module V

Profit and Gains of Business or Profession - Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession (20 Hours)

#### Suggested Readings

- Singhania, Vinod, K., & Singhania Monica, Students Guide to Income Tax. Taxman Publication, New Delhi.
- Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice Schilling Blaway Publications, Agra.
- 3. Gaur, V.P, & Narang, D.B., Direct Taxes- Kalyani Publishers
- 4. Income Tax Act

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#### SEMESTER VI

Optional Core-IV:INCOME TAX -II

#### **Instructional Hours-90**

Credit-4

Objective- To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure

#### Module-I

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares -Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme -Computation of Income from Capital Gain. (20 Hours)

#### Module-II

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source. (10 Hours)

#### Module-III

Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off -Computation of Gross Total Income - Deductions under Chapter VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income (25 Hours)

#### Module-IV

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax (20 Hours)

#### Module-V

Income Tax authorities - Powers and Functions - Assessment-Assessment procedure- Types of Return -E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at Source-TCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate - Tax planning -Tax evasion - Tax avoidance - Tax management (theory only)

(15 Hours)

#### Suggested Readings

- 5. Singhania, Vinod, K, & Singhania Monica. Students Guide to Income Tax, Taxmann Publication,
- 6. Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, Sahitya Bhawan Publications,
- 7. Gaur, V.P., &Narang, D.B., Direct Taxes, Kalyani Publishers
- 8. Income Tax Act





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#### Complementary course 4:

(For Finance and Taxation Stream)

#### INCOME TAX - ASSESSMENT AND PLANNING

Instructional hours: 90

Credit: 4

Module 1. Assessment Of Firms & Association Of Persons: Conditions to Assess a Firm as a Partnership Firms - Unders Sections. 184 and 185 - Computation of Tax on Total Income of a Firm -Alternate Minimum Tax - Assessment of Association of persons/ Body of Individuals - Computation of Income of an AOP or BOI - Taxability on Share of Profit From AOP or BOI

(Instructional hours - 30)

Module 2. Assessment of co-operative societies: Rate of tax for co-operative societies - Deductions from gross total income under chapter VI A applicable to co-operative societies - Computation of Taxable Income and Tax Liability.

(Instructional hours- 15)

Module 3. Assessment of HUF: Hindu Coparcener - Karta of the Family, Schools of Hindu Law -Residential status of H.U.F- Computation of Income - tax payable.

(Instructional hours- 10)

Module 4. Assessment of Companies (Theory only) : Domestic Company - Foreign Company - Company in which Public are Substantially Interested - Rate of Tax applicable for Indian Companies -Rate of Tax applicable for Foreign Companies - Deductions from the gross total income, under Chapter VIA - Minimum Alternate Tax - Book Profit for the purpose of MAT - Tax Credit for Minimum Alternate Tax - Corporate dividend tax - Tax Under Tonnage Tax System.

(Theory only, Instructional hours- 10)

Module 5. Tax planning(Theory only) : Tax evasion -Tax avoidance - Tax planning - Tax management - Difference between Tax Planning and Tax Evasion - Difference between Tax Planning and Tax Management - . Need for Tax Planning - Limitations of Tax Planning - Tax Planning for Tax planning relating to income from house property - Tax planning relating to income from business - Tax planning relating to capital gains - Tax planning relating to income from other sources.

(Theory only -Instructional hours - 25)

#### Suggested Readings

- 1. Singhania, Vinod, K, & Singhania Monica Students Guide to Income Tax, Taxmann Publication, New Delhi.
- 2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes Law and Practice- Sahitya Bhawan Publications,
- 3. Gaur, V.P., & Narang, D.B., Direct Taxes, Kalyani Publishers, New Delhi.
- 4. Income Tax Act





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#### Core Course

## CORPORATE REGULATIONS AND ADMINISTRATION

**Instructional Hours: 72** 

Credit: 3

Objective:

To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013

#### Module 1

Company - Definition - Characteristics - Classifications - History and framework of Company Law In India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association (Instructional Hours - 10)

#### Module 2

and formation of a company- Body Corporate - promoter- legal position-duties-Promotion remuneration - Memorandum of Association - Articles of Association - Contents and alteration Incorporation of Company - On-line registration of a company - CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-Vires - Lifting up of Corporate veil - Conversion Of Companies (Instructional Hours - 12)

#### Module 3

Share Capital - Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus - Types of prospectus - Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus-Liability for Misstatements in Prospectus - Issue and Allotment of Securities - Types - Voting Rights -DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares-Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital-Bonus Shares- Debenture Issue - (Instructional Hours - 15)

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

(Instructional Hours - 20)

#### Module 5

Winding up - Contributory - Modes of winding up - Winding Up by Tribunal - Petition for Winding Up - Powers of Tribunal- Liquidators - Appointments - Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators - Appointment - Powers - Functions - Winding up of unregistered companies. (Instructional Hours - 15)

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#### Suggested Readings

- 1. Shukla, M.C., & Gulshan, Principles of Company Law, S. Chand, New Delhi.
- 2. Venkataramana, K., Corporate Administration, Seven Hills Books Publications.
- 3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, New Delhi.
- 4. Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
- 5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
- 6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
- 7. Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi
- 8. Chartered Secretary, The Institute of Company Secretaries of India.

#### Core Course: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

#### **Instructional Hours: 54**

Credit: 2

#### **Objectives**

- To understand business and its role in society
- · To have an understanding of Business ethics and CSR
- · To comprehend the business environment and various dimensions
- To familiarise Technology integration in business
- · To introduce the importance and fundamentals of business research

#### Module 1

**Business and Environment** Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stake holders of business-



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Business Environment - Definition - Features- Importance - Components of business environment-Internal environment and external environment - Micro environment and macro environment- Global business environment (10 Hours)

#### Module 2

Business in India- Stages and developments of business in the Indian economy since independence -Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization -Disinvestment - Outsourcing -Recent economic initiatives - Niti Ayog - Make in India initiative (10 Hours)

Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce -Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business M-Commerce- Meaning- Advantages- Challenges - E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash - Payment gateway. (14 Hours)

#### Module 4

Business Ethics - Importance - Principles of business ethics - Factors Influencing Business Ethics -Arguments in favour and against business ethics - Social responsibility of business - objectives and principles - Arguments in favour and against social responsibility. Corporate Governance - Meaning and importance - Objectives - Principles (10 Hours)

#### Module 5

Business Research - Research - Meaning and Definition- Importance of research - Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure-Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research -Objectives- Research Methods vs Research Methodology -Research Process(brief outline only) -Research report (10 Hours)

#### Suggested Readings

- 1. Keith Davis and William C.Frederick: Business and Society Management, Public Policy, Ethics.
- 2. Peter F. Drucker: Management Tasks, Responsibilities, Practices.
- 3. Peter F Drucker: The Practice of Management.
- 4. P.T.Joseph, S.J., E-Commerce: An Indian Perspective, Prentice Hall of India
- 5. Kamalesh K Bajaj and Debjani Nag: E-Commerce, the Cutting Edge of Business:, Tata McGraw Hill.
- 6. Schneider E-Commerce:, Thomson Publication
- 7. CSV Murthy, Business Ethics, Himalaya Publishing House, Mumbai
- 8. C R Kothari Research Methodology New Age Publishers
- 9. O R Krishnaswamy- Research Methodology- Himalaya Publications
- 10. N V Badi and R.V. Badi Business Ethics: Vrinda Publications
- 11. Cherunilam, Fransis, Business environment, Himalaya Publishing House, Mumbai.
- 12. Fernando, A, C,. Business Environment, Pearson, New Delhi
- 13. Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi
- 14. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pyt Ltd. New Delhi.
- 15.. Ghosh, B.N., Business Ethics and Corporate Governance, Tata McGray Hill Pve Und Delhi.





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#### Core Course- BUSINESS REGULATORY FRAMEWORK

#### **Instructional Hours: 72**

Credit: 3

Objective: The course is intended to familiarise the students with the legal framework influencing business decisions.

#### Module I

Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid - Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract - Breach of Contract - Remedies for Breach of Contract. (25 Hours)

#### Module II

Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee (15 Hours)

#### **Module III**

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

# Module IV (10 hours)

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship (12 Hours)

#### Module V

Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale. (10 Hours)

#### Suggested Readings

- 1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
- 2. Kapoor, N.D., Business Laws, Sultan Chand publications New Delhi.
- 3. Sharma, S.C., Business Law, International Publishers, Bengaluru
- 4. Tulsian, Business Law, McGraw-Hill Education Mumbai.
- 5. Indian Contract Act No. IX, 1972
- 6. Indian Sale of Goods Act, 1930

#### Journals

- 1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
- 2. E bulletin of Students Company Secretary



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#### Core Course: BUSINESS MANAGEMENT

**Instructional Hours: 54** 

Credit: 3

Objectives: To familiarise the students with concepts and principles of management.

#### Module 1

Introduction to Management - Meaning, Nature, Scope and Functional Areas of Management -Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol. (12 Hours)

#### Module II

Planning - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features - Steps - Coordination - Meaning and Importance - Techniques for **Effective Coordination** (10 Hours)

#### Module III

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

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

(12 Hours)

#### Module V

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

(10 Hours)

#### Suggested Readings

- 1. Koontz, O Donnell, Management, McGraw-Hill
- 2. Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
- 3. Prasad, L. M., Principles of management, Sultan Chand and Sons.
- 4. Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
- 5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education



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#### Complementary Course -2 - PRINCIPLES OF BUSINESS DECISIONS

**Instructional Hours: 54** 

Credit: 3

Objective: The course is intended to familiarise the students with the economic concepts and principles underlying business decision making

#### Module I

Introduction –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi- marginal Principle (8 Hours)

#### Module II

Demand Theory -Demand-Meaning- Law of Demand - Reasons for Law of demand - Exceptions to the Law -Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand - Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity - Cross elasticity - Measurement of elasticity - Demand Forecasting - Short Term and Long Term Forecasting - Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique. (16 Hours)

#### **Module III**

Production Analysis- Production- Production Function - Assumptions and uses of production function- Cobb Douglas Production Function - Laws of Production - Law of Diminishing Returns or variable proportions- - Law of Returns to Scale - Economies And Diseconomies of Scale - Isoquant Curve-Isocost Curve - Optimum Combination of Inputs (8 Hours)

#### Module IV

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run-Optimum firm (6 Hours)

#### Module V

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

(16 Hours)

#### Suggested Readings

- 1. Dean, Joel Managerial economics- Prentice Hall of India
- Varshney, R.L., & Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons Private Ltd., New Delhi
- Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, PHI Learning, New Delhi.
- 4. Mehta, P. L., Managerial Economics, Sultan & Chand, New Delhi
- 5. DM Mithani, Managerial economics, Himalaya Publishing House Mumbaica
- 6. Trivedi, M.L., Managerial Economics Theory and Applications MeGrav Hill Education Private Ltd, New Delhi.
- 7. Dwivedi, D. N., Managerial Economics, Vikas Publishing House Private Limited New Bellin
- 8. Chopra P.N., Principles of Business Decisions, Kalyani Publishers

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#### Core Course: FINANCIAL MARKETS AND OPERATIONS

**Instructional Hours: 72** 

Credit: 3

Objective: The course is intended to familiarise the students with financial market operations in India

#### Module I

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

(16 Hours)

#### Module II

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

#### Module III

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

#### Module IV

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

#### Module V

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

#### Suggested Readings

- 1. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
- 2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
- 3. Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
- 4. Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.

#### **Journals**

SEBI and Corporate Laws - Taxmann, New Delhi SEBI Monthly Bulletin





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#### Core Course: MARKETING MANAGEMENT

#### **Instructional Hours:54**

Credit: 3

Objective: The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.

#### Module I

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

#### Module II

Product Mix- Product – Meaning- Classification of products- - Product Line and Product Mix-New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- - Branding-Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies - Types of Pricing (12 Hours)

Module III

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

#### Module IV

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

#### Module V

Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing -Online Marketing--Green Marketing-Tele Marketing -Viral Marketing--Relationship Marketing-De-marketing-Remarketing--Guerilla marketing - Ambush Marketing. (6 Hours)

#### Suggested Readings

- 1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, *Pearson Education*,
- 2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, Pearson Education, New Delhi
- 3. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
- 4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
- 5. Czimkota, Marketing Management, Vikas Publishing House (P) Ltd.
- 6. Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai
- 7. Rajan Nair and Varma M M Marketing Management- Sultan Chand and Sons
- 8. Sontakki C N, Marketing Management- Kalyani Publishers
- 9. Ramaswamy V S and Namakumari Marketing Management, McMillan India Ex

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## Core Course 16: FINANCIAL MANAGEMENT

**Instructional Hours: 90** 

Credit: 4

Objectives:

To familiarise the students with the functional areas and principles of financial management.

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

#### Module II

Financing Decision - Sources of Finance - Equity - Debt - Preference- Retained earnings-Capital-Concept- Importance- Measurement of Specific Costs- Cost of Debt - Cost of Preference Capital - Cost of Equity - Cost of Retained Earnings - Capitalisation - Capital Structure-Meaning of Capital Structure -Optimum Capital Structure- Factors Determining Capital Structure- Leverage-Meaning-Types-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation-

Composite Leverage- Meaning and Computation- Financial Risk and Business Risk. (Capital Structure theories excluded) (30 Hours)

#### Module III

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

(20 Hours)

#### Module IV

Management of Working Capital - Meaning-Definition - Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital-Estimation of Working Capital Requirements- Methods (15 Hours)

#### Module V

Dividend Decision- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy-Payout Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split. (Dividend theories excluded) (10 Hours)

#### Suggested Readings

- 1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd. New Delhi.
- 2. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
- 3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
- 4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited,
- 5. OP Agarwal, Financial Management, Himalaya Publishing House
- 6. Raman B S, Financial Management- United Publishers
- 7. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakasho



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## Core Course 19: ADVERTISEMENT AND SALES MANAGEMENT

**Instructional Hours: 72** 

Credit: 3

**OBJECTIVE-**To make the students aware of the strategy, concept and methods of advertising and sales promotion.

#### **MODULE-1**

Introduction: Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement- Merits

and demerits- Advertisement process- Advertising planning- Key players in advertising industry-Advertisement agencies- Types and functions of advertising agencies- -Advertisement campaign -Social, economical and legal aspects of advertisement- Ethics in advertisement- meaning- perceived role of advertisement-Forms of ethical violation- misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims- Advertisement Standards Council of India - Regulation of advertising in India (18 Hours)

#### **MODULE-2**

Advertisement appeal and media- Advertisement appeal- Meaning- essentials of an advertisement appeal- types of appeal- advertisement copy- requisites of an effective advertisement copy-types of copy- Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout- copy writing- qualities of a good copy writer- -Copy testing and advantages- Advertising media-Media planning and strategy-Types of media- Media selection-Importance of media planning and selection- problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising - Permission marketing- Steps in permission marketing-(18 Hours)

#### **MODULE-3**

Advertising research-Need for advertisement research- Measuring the effectiveness of advertising-Importance of measuring the effectiveness- Methods: Pre-testing, Concurrent testing and Post-testing-Constraints in measuring the effectiveness- DAGMAR model (10 Hours)

#### **MODULE-4**

Sales promotion-Promotion mix- Components- Sales promotion-Concept- Definition-Scope-Objectives- Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies- Differences between advertisement and sales promotion-Advantages and drawbacks of sales promotion- Sales promotion budget and its preparation-Sales promotion campaign-Evaluation of sales promotion strategies (18 Hours)

#### MODULE-5

Personal selling-Nature and importance-Essential elements of personal selling- Process-Principles of personal selling- Types of sales persons-Sales force management-Designing and managing the sales force- Evaluating sales force (8 Hours)

#### Suggested Readings

1. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Lawrence

2. Kenneth Clow. Donald Baack, Integrated Advertisements, Proficial and communication, Prentice Hall of India, New Delhi,

3. S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Della

4. Manendra Mohan - Advertising Management - Concepts and Cases, Tata McCarly Hill

5. Sherlekar, Victor & Nirmala Prasad - Advertising Management - Himalaya Fublishing Hou

6. S.A. Chunawalla - Promotion Management Himalaya Publishing House

7. C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers and Distributed



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## Core Course 20: MANAGEMENT ACCOUNTING

**Instructional Hours: 90** 

Credit: 4

Objective: To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

#### Module I

Introduction to Management Accounting - Meaning- evolution- Definition- Nature and characteristicsscope- Objectives- Functions- Distinction between financial accounting and management accountingdistinction between cost accounting and management accounting- Tools of management accounting-Limitations of Management accounting (10 Hours)

#### Module II

Financial Statement Analysis - Financial Statements - Nature and limitations of financial statements-Analysis and Interpretation of Financial Statements- Objectives - Importance - Types of Financial Analysis - Internal - External - Horizontal - Vertical - Techniques of Analysis - Comparative Statements - Common Size Statements - Trend Analysis. (15 Hours)

#### Module III

Ratio Analysis - Meaning - Objectives - Importance and Uses - Limitations - Types and classification of Ratios - Liquidity Ratios - Solvency Ratios - Activity Ratios - Profitability Ratios - Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. (25 Hours)

Fund flow Analysis - Introduction - Meaning and Definition of Fund - Need for Fund Flow Statement -Managerial Uses- Limitations -Schedule of Changes in Working Capital- Funds from operations-Preparation of Fund Flow Statement. (20 Hours)

#### Module V

Cash Flow Statement - Introduction - Meaning - Uses- Comparison between Fund Flow Statement and Cash Flow Statement - Preparation of Cash Flow Statement as per Accounting Standard 3 - Direct Method and Indirect method (20 Hours)

#### Suggested Readings:

- 1. Manmohan & Goyal, S.N., Management Accounting, Sahithya Bhawan Publication, New Delhi,
- 2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann Applied Services, New
- J Madegowda, Advanced Management Accounting, Himalaya Publishing House, Mumbai
- Arora, M. N., Cost Accounting and Management Accounting, Vikas Publishing House Pvt. Ltd.
- S P Gupta, Management Accounting, Sahityabhavan, Agra
- 6 Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
- Accounting Practices, New Century Publications.

  7. Pillai R S N and Bagavathi- Management Accounting- S Chand & Company of the APPA
- 8. Management Accountant (Journal), Institute of Cost Accountants of India Kolkata,

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#### SEMESTER IV

Optional Core - 2: FINANCIAL SERVICES

**Instructional Hours: 90** 

Credit: 4

Objectives: 1. To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

#### MODULE I

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

#### MODULE II

Venture Capital and Securitisation - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation - Advantages - Limitations - SARFAESI Act 2002 - Background-Purpose of the Act- Main provisions (20 Hours)

#### MODULE III

Leasing and Factoring- Leasing- Essentials -Types- Operating and Financial Lease- Sale and Lease back- Other classifications- Advantages and Limitations of Leasing-Leasing Vs Hire purchase-Factoring-Parties involved- Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting - Forfaiting- Mechanism of Forfaiting- Factoring Vs. Forfaiting (20 Hours)

#### MODULE IV

Credit Rating -Meaning, types of Credit Rating-Need for credit rating-Factors affecting credit rating-Advantages and Limitations of Credit rating-Rating process and methodology Credit Rating Agencies in India. (15 Hours)

#### MODULE V

Mergers and Acquisition- Expansion of business firms- Internal and external expansion- forms of combinations- merger, acquisition and take over- Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers-Merger Vs Take over- Types of take over-Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services-Shadow Banking -Angel Funds- Hedge funds (20 Hours)

#### Suggested Readings

- 1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations Tata Mc-Grow Hill. New Delhi:
- 2. Gupta, N. K., Financial Markets, Institutions and Services, Ane Books Pvt. Ltd. New Delhi
- 3. Khan, M.Y., Financial Services Tata McGraw Hill New Delhi.
- 4. Siddaiah, T., Financial Services Pearson Education New Delhi.
- 5. VA Avadhani, Financial Services in India, Himalaya Publishing House Mumbai
- 6. Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Deltit ANAGE
- 7. Shashi K Gupta and Nisha Agarwal- Financial Services- Kalyan Publishers



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#### SEMESTER VI

#### Optional Core IV: SOFTWARE FOR BUSINESS AND RESEARCH

#### Instructional Hours 90 (54 theory and 36 practical)

Credit 4

#### Objectives:

- · To impart knowledge to use IT in business research analysis.
- To develop practical skills in the applications of business software.

#### Module I

**Data Analysis:** Data – Meaning and Definition – Sources of Data – Data Life Cycle – Processing – Methods and Types- EDP – Information – Value of Information in Decision Making - Information and Analysis of Business Research – Data Processing Software. (6 Hours)

#### Module II

Introduction to SPSS: Menus, tool bar – SPSS layout- Variable View – Data View – Output View – Terminology - Basic Steps for Performing any Statistical Procedure – Creating a Data file- Defining Variables- Variable Characteristics- Default Values - Entering the Data – Inserting Variable and Cases – Selecting Cases - Listing Cases – Identifying Duplicate Cases and Unusual Cases- Sorting Cases.

(24 Hours)

#### Module - III

**Data Transformation:** Computing New Variables – Recoding Variables – Automatic Recode – Visual Binning – Rank cases – Types of Measurement Scales – Summary Measures - Frequency, Explore and Cross Tabs – Describing Data Graphically - Descriptive Data Analysis- Number of cases, Minimum, Maximum, Sum, Mean, Standard Deviation, Variance, Kurtosis, Skewness - Bivariate Correlation.

(20 Hours)

#### Module - IV

Libre Office Writer: Free Software – Libre Office - Writer – User Interface – Creating new Document – Page setup - Saving Documents – Basic Editing – Find and Replace - Formatting Text – Copying and Moving Text – Indenting and Spacing – Headers and Footers – Bulleted and Numbered lists – Tables - Previewing and Printing. (20 Hours)

#### Module - V

Libre Office Calc: Spread Sheet – Features – User Interface – Cells – Selecting – Moving and Copying – Text Alignment – Formatting Text – Inserting and Deleting Columns and Rows – Adding and Renaming Worksheets – Borders, Boxes and Colors – Formatting Worksheet – Entering Formulae – Functions – Charts – Previewing and Printing. (20 Hours)

#### Practical Training

- List out frequency table, cross tab and graphs related with the marks and details of students in a class.
- Prepare a report on descriptive analysis of any relevant Socio demographic details related with social issue.
- Prepare a letter using Writer
- · Prepare a mark sheet using Calc

#### Suggested Readings

- 1. Tutorial of IBM SPSS Statistics.
- Kiran Panya, Smruti Bulsari & Sanjay Sinha., SPSS in Simple Steps, First edition. I Enterprises, Delhi.
- 3. Field A., Discovering Statistics Using SPSS, Fourth Edition, SAGE Publishers, 2013
- 4. Libre Office Handbook
- 5. Keith Gordon, Principles of Data Management, BCS Publications, UK

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#### **Optional Courses- MARKETING**

#### SEMESTER III

## Optional Core I: CUSTOMER RELATIONSHIP MANAGEMENT

#### Instructional Hours - 90 Hours

Credit -3

Objectives: The purpose of this course is to familiarize the students with the concepts and strategies involved in Customer Relationship Management

#### Module I

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

#### Module II

Customer Satisfaction- Product Marketing- Direct Marketing- Customer Learning Relationship- Key Stages of CRM-Forces Driving CRM- Benefits of CRM-Growth of CRM Market in India- Key Principles of CRM. (20 Hours)

#### **Module III**

CRM Strategy- CRM Strategy Development Process-CRM Value Creation Process- Customer Profitability-Customer Acquisition and Retention - Customer Strategy (15 Hours)

#### Module IV

CRM Process Framework- Governance Process- Performance Evaluation Process- Monitoring System-Key Performance Indicators- CRM Budget and CRM Return on Investment (15 Hours)

#### Module V

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

#### Suggested Readings

- 1. Peelen, E.D., Customer Relationship Management, Pearson Education, Mumbai.
- Francis, Buttle & Stan Maklan, Customer Relationship Management Concepts and Technologies, Taylor and Francis, UK.
- 3. Bhat, G.K., Customer Relationship Management, Himalaya Publishing House, Mumbai,
- Peeru, H., Mohamed & Sagadevan, A., Customer Relationship Management, Vikas Publishing House, Noida.
- Sontakki, C.N., Marketing management, 10<sup>th</sup> revised edition (2013), Kalyani Publishers, New Delhi.



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#### Optional Core H: SERVICE MARKETING

**Instructional Hours: 90** 

Credit -4

Objective:

To develop insights into emerging trends in the service sector and tackle issues involved

in the management of services.

Module-I

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

(16 Hours)

#### Module -II

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

(20 Hours)

#### Module -III

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

(20 Hours)

#### Module -IV

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

#### Module -V

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

#### Suggested Readings:

- 1. Christopher Lovelock, Service Marketing, Pearson, Mumbai.
- 2. Helen Woodruffle, Service Marketing, Macmillaian India.
- 3. Rao, Service marketing, Pearson, Mumbai.
- 4. Roland Rust and Anthony Timothy, Service Marketing, Haper Collins College Publishers.
- 5. Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016



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## Optional Core III: MARKETING RESEARCH

Instructional Hours: 90

Credit: 4

Objective: To acquaint the students with the method and techniques of marketing research.

#### Module-I

Research-Types-Marketing Research-Definition-Significance-Areas Covered by Marketing Research-Market and Marketing Research-Outside Agencies and Research-Reliable Information Sources in India-Limitations of Marketing Research. (14 Hours)

#### Module-II

Research Design-Exploratory-Descriptive-Diagnostic-Experimental-Before only - Before and After-After Only with Control-Before and After With Control Independent and Extraneous Variable-Treatment (16 Hours)

#### Module-III

Collection of Data-Primary and Secondary-Sampling and Sampling Design-Probability and Non Probability Sampling-Collection of Data-Methods for Collection of Both Primary and Secondary Data-Scale of Measurement and its Basics (18 Hours)

#### Module-IV

Data Processing-Coding-Editing-Tabulation-Testing of Hypotheses- Steps –Parametric and Non Parametric Tests(Theory only) - MANAOVA-ANCOVA-Chi-square Test-Use of SPSS (30 Hours)

#### Module-V

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

(12 Hours)

#### **Suggested Readings**

- Kotler, Philip, Armstrong, Gary, Prafulla Y Agnihotri& Khsanul Haque, Principles of Marketing, Pearson Education Inc, South Asia.
- 2. Kotler, Philip, Kerin Lave, Koshy, Abraham, & Jha, Mitheleswar, Marketing Management, Pearson Education Inc., South Asia.
- 3. Stanton, J.W., Fundamentals of Marketing, McGraw Hill, New York.
- Pillai, R.S.N., & Bagavathy, V., Modern Marketing, Principles and Practices, S Chand Company Private Ltd, New Delhi.
- 5. Nair, Rajan Marketing Management, S Chand Company Private Ltd, New Delhi.



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## Optional Core IV: INTERNATIONAL MARKETING

#### **Instructional Hours-90**

Credit-4

Objective-To equip the students with environmental, procedural, institutional and decisional aspects of international marketing.

#### Module I

International Marketing-Definition-Nature-Benefits-Special Problems-Features of International Marketing vis-a vis Domestic Marketing-Internationalisation Stages-International Marketing Orientation-Planning for International Marketing (20 Hours)

#### Module II

International marketing Research-Objectives of Marketing Research-Features, Advantages and Limitations of Marketing Research-Steps In Marketing Research Process-Importance of International Marketing Research-Research Agencies-Market Entry and Operating Strategies (15 Hours)

#### Module III

International Marketing Environment- Economic, Political, Legal, Demographic and Cultural Environment, International Institutions-Free Trade Zone- Globalisation -Positive and Negative Effects of Globalization- Globalisation and Its Impact on International Marketing-Marketing Barriers-Tariff and Non-Tariff Barriers (20 Hours)

#### Module IV

Foreign Trade Strategy of India-Foreign Trade Policy-India and World Trade-Export and Import Policy-Major Problems of India's Export Sector-Procedure and Documentation on Exporting-Export Promotion Council-Export Finance (20 Hours)

#### Module V

International Marketing Mix-Product Strategies-International Marketing and PLC-Pricing Strategies-Promotion Strategies-Distribution Strategies (15 Hours)

#### Suggested Readings

- 1. Keegen, Global Marketing Management, Pearson, Mumbai
- 2. Cateora Philip, John Graham & Mary Gilly, International Marketing, McGraw Hill/Irwin.
- 3. Sak Onkvisit & John J Shaw, International marketing analysis and strategies, Routledge Taylor and Francis group, UK
- 4. Cherunilam, Francis, International Marketing Text and cases, Himalaya Publishing House, Mumbai
- Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016





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# OPEN COURSES BASOPT22 (A). BRAND MANAGEMENT

Open Course

No. of credit

. 3

No. of contact hour: 4

#### **Course Objectives**

- To understand the concept-Brand
- · To understand the process of Brand Building
- To understand the value of Brand to an organisation

#### Learning outcome

To develop and implement strategies for successful brand portfolio management.

#### **MODULE I**

Product- Meaning and Definition, Types of product.

**Brand-** Meaning and Definition, Importance of branding, process of branding, circular process, Types of Brands.

#### **MODULE II**

Brand Identity- Meaning and Definition,
Brand Name- Attributes of a brand name, Brand name protection.
Promoting your Brand-Objectives, different media.

#### **MODULE III**

Logo- Meaning and Definition.

Logo design- Do's & Dont's ingredients. Word mark, Brand mark, Trademark.

Tag line- Meaning and Definition, Functions.

#### **MODULE IV**

Brand positioning- Concept, advantages, process.

**Brand Equity-** Meaning& Definition, advantages, factors contributing to brand equity, measurement of brand equity.

#### **MODULE V**

Brand extension- Meaning, advantages. Brand licensing- Meaning and benefits. Co-branding-Meaning and benefits.

#### References:

- Brand Management-Moorthi, Vikas Publications
- Brand Management- Harsh V Verma, Excel Books

Marketing Management- Philip Kotler, Jha& Koshy
Education



Pearson

Legal.



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#### **Complementary Course 3:**

#### (Common for Finance and Taxation, Marketing, Travel and Tourism and Logistics Management streams)

#### E-COMMERCE

Instructional Hours-90

Credit-4

Objectives: This course intents to build competencies in students-

- To understand the basic and emerging topics in E-Commerce
- To discuss E-Commerce from an enterprise point of view and think strategically about the role of IT for an organization's competitive position

#### Module I

Overview of Electronic Commerce: Introduction to E-Commerce-Definition - Features -Advantages -Disadvantages and Challenges - Functions of E-Commerce - E-commerce transaction cycle E-commerce opportunities - Types of E-Commerce- B2C-B2B-C2C- C2B- B2E- B2G- P2P - Models of E-Commerce - E-Commerce and E-Business - Transition to e-commerce in India

(20 Hours)

#### Module II

Application of E-Commerce: E-Banking - Online Share Trading - M-Commerce - E-Learning - E-Publishing - E-marketing - E-advertising - E-branding - Online Entertainment - Online Career Services -Electronic Data Interchange (EDI) - Enterprise Resource Planning (ERP) - Big Data Analysis - Cloud Computing - Google Analytics - Digital India Initiatives - E-Governance - E-Aadhar - Digital Locker -E-Sign - PayGov - Mobile Seva - eTaal (25 Hours)

#### Module III

E-payment Systems: E-payment requirements - Debit/Credit card payment - Net banking - Smartcard based payment - Digital token based payment - Digital wallet - e-cheque - e-cash - Cash on Delivery -Payment gateway - Risk in e-payment - Security Standard for Electronic Payment System

(12 Hours)

#### Module IV

E-Commerce Security: Need for Security of E-Merchant/Service Provider, Security of Clients, Basic Security Issues in E-Commerce- security threats - security measures - Digital Signature - Digital Certificate - Cyber Law - Provisions of IT Act 2000 - Penalties and Adjudication - Cyber related provisions under IPC - E-Commerce and Consumer Protection in India. (18 Hours)

#### Module V

Setting up of E-Commerce Business: Website development - Open Source E-Commerce Platforms -Components of website - Promotion of Websites and Apps - Search Engine Optimisation - Search Engine Marketing - Social Media Optimisation - Viral Marketing - Electronic Customer Relationship Management (ECRM) - Electronic Supply Chain Management (15 Hours)

#### Suggested Readings

- 1. Daniel Minoli, E. M. (2014). Web Commerce Technology Handbook. New Delhi MANAGEM
- 2. Dave, C. (2014). E-Business and E Commerce Manangement . New Delhi: P.
- Prentige Hall. 3. Deital, H. M. (2013). e-Business and e-Commerce for Managers. New Delh
- 4. Goyal, D. (2010). Management Information System. New Delhi: Macmillan
- 5. Joseph, P. (2012). E Commerce- An Indian Perspective (5 ed.). New Delhi Pal
- Kamalesh, K. B. (2012). E-Commerce, the Cutting Edge of Business. New
- Schneider Gary, P. (2015). Electronic Commerce (11 ed.). United Kingdom

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# RCMAS

## RAJAGIRI COLLEGE OF MANAGEMENT AND APPLIED SCIENCES

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Core Course: CORPORATE ACCOUNTS - I

**Instructional Hours: 72** 

Credit: 4

Objective: To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

#### Module 1

Accounting for Shares- Redemption of Preference Shares- ESOP-Rights Issue - Bonus Issue - Buyback of Shares (16 Hours)

#### Module II

Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting–Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting (8 Hours)

#### Module III

Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)

- Preparation of Company Final Accounts including Balance Sheet - Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation (22 Hours)

#### Module IV

Investment Account - Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries-Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares - Preparation of Investment Accounts (12 Hours)

#### Module V

**Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim-

(14 Hours)

#### Suggested Readings

- 1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
- 2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
- 3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. Chand and Company Pvt.Ltd, New Delhi
- 4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, Sahitya Bhavan Publications, Agra
- 5. Raman B S Corporate Accounting United Publishers
- 6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
- 7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.



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#### Complementary Course 1: BANKING AND INSURANCE

#### **Instructional Hours: 54**

Credit: 3

Objective: To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

#### Module I

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition-Classification of Banks - Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme. (10 Hours)

#### Module II

Innovations and Reforms in Banking - E-banking - ATM - CDM - telephone/ Mobile Banking - ECS - EFT - NEFT - RTGS - SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards CIBIL – KYC - Banking Sector Reforms-Prudential Norms - Capital Adequacy Norms - NPA – NBA -Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY. (12 Hours)

#### Module III

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

#### Module IV

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

(8 Hours)

#### Module V

Types of insurance - Life Insurance - Features - Classification of Policies - Policy Conditions -Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance -Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance-Burglary insurance-personal accident insurance- Re-Insurance- Group insurance.

(12 Hours)

#### Suggested Readings

- 1. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New Delhi
- 2. Maheswari, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi
- 3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
- 4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
- 5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi
- 6. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
- Tripati, Nalini & Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd, New Delhi
- 8. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai
- Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, New Delhi





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#### Optional Courses- LOGISTICS MANAGEMENT

#### SEMESTER III Optional Core I: INTRODUCTION TO LOGISTICS MANAGEMENT

**Instructional Hours: 90** 

Credit: 4

Objective: The aim of the paper is to know how a logistic strategy fits into an organisation's broader decisions, understand the role of logistic providers, and realize the meaning of customer service and understand its importance to logistics management.

Logistics- Definition - History and Evolution- Objectives-Elements-activities importance- The work of logistics-Logistics interface with marketing-retails logistics (18 Hours)

#### Module II

Logistics Management- Definition- Evolution of the concept- model - process-activities. Achievement of competitive advantage through logistics Framework-Role of Logistics management-Integrated Logistics Management (18 Hours)

#### Module III

Logistics Strategy-Strategic role of logistics-Definition-role of logistics managers in strategic decisions-Strategy options, lean strategy, Agile Strategies & Other strategies- Designing & implementing logistical strategy Emerging concept in logistics. (20 Hours)

#### Module IV

Outsourcing logistics-reasons-Third party logistics provider-Fourth party Logistics providers (4 pl)-Stages-Role of logistics providers). (18 Hours)

#### Module V

Quality customer service & integrated logistics-customer service-importance elements- the order cycle system-distribution channels-Functions performed-Types designing. (16 Hours)

#### Suggested Readings

- 1. Bloomberg, David J., & LeMay, Stephen Logistics, Prentice-Hall of India Pvt., Joe B. Hanna Ltd., New Delhi.
- 2. Donald J. Bowersox & David J. Closs, Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi.
- 3. Satish C. Ailawadi & Rakesh Singh, Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi.
- 4. Donald Waters, Logistics, Palgrave Macmillan, New York, 2004
- 5. Krishnaveni Muthiah, Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai







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#### SEMESTER IV

## Optional Core II: PRINCIPLES OF LOGISTICS INFORMATION

Instructional Hours: 90 Credit: 4

**Objective:** The paper aims to teach the forms of logistics information, Information functionality, Information forecasting, and application of information technology in logistics

#### Module I

Information Technology & Logistics- Electronic- Data Interchange-Personal Computers-Artificial Intelligence/Expert system-Communications Bar coding & Scanning- Electronic Data Interchange standards- Communication, Information & Future directions (18 Hours)

#### Module II

Information Technology for supply chain management - Bull whips Effect- IT in supply chain-Business Process Reengineering- Enterprise Resource Planning- EDI Problems with EDI-Impact of Internet on SCM. (24 Hours)

#### Module III

Logistics Information-Meaning & Need Forms-LIS-Definition-Information functionality - activities involved in transaction system-Principles of designing or evaluating LIS applications. (16 Hours)

#### Module IV

LIS Architecture-components-Two forms of activities; Planning & co-ordination flows & operating flows - Flow and use of integrated logistics information. (16 Hours)

#### Module V

Information forecasting- Definition-Process- component-characteristic of forecast compound-approaches-forecast techniques-Forecast error (16 Hours)

#### Suggested Readings

- I. David J. Bloomberg, Stephen LeMay, Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi.
- 2. Donald J. Bowersox & David J. Closs, Logistical Management, *Tata McGraw Hill Publishing Co. Ltd, New Delhi.*
- 3. Satish C. Ailawadi & Rakesh Singh, Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi.
- 4. Donald Waters, Logistics. Palgrave Macmillan, New York.
- 5. Krishnaveni Muthiah , Logistics Management & World Sea borne Trade, *Himalaya Publishing House, Mumbai.*
- 6. Sarika Kulkarni , Supply Chain Management, Tata Mc- Ashok Sharma Graw Hill Publishing Co Ltd., New Delhi.

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#### Core Course: FINANCIAL ACCOUNTING-1

**Instructional Hours: 90** 

Credit: 4

Objective:

To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

Module - I

Preparation of Financial Statements - Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure-Accounting Standards- Objectives - Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments. (26 Hours)

#### Module -II

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet. (20 Hours)

#### Module - III

Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances: Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts (18 Hours)

#### Module - IV

Accounting for Consignment - Meaning - Important Terms - Journal Entries in the books of Consignor and Consignee - Preparation of Consignment Account - Consignee's Account - Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock - Normal and Abnormal Loss (18 Hours)

#### Module - V

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions-Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities- (8 Hours)

#### Suggested Readings

- 1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
- Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
- 3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
- Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd., New Delhi.
- 5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
- 6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
- 7. Raman B S, Financial Accounting- United Publishers
- 8. The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi.

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#### Core Course

#### ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

#### **Instructional Hours: 90**

Credit: 4

#### Objectives:

- To develop entrepreneurial spirit among students
- To empower students with sufficient knowledge to start up their venture with confidence
- To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India

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

#### Module II

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship-Technopreneurship-Cultural Entrepreneurship- International Entrepreneurship-Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise. (25 Hours)

Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights-(15 Hours)

#### Module IV

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

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

#### Suggested Readings

- Anjan, R. Managing New Ventures, Concepts and Cases in Entrepreeurship, New Delhi, PHI Learning Private limited.
- Bhide A. The Origin and Evolution of New Businesses, New York, Oxford University Press,
- Brandt, S. C. (1997). Entrepreneuring: The 10 Commandments for Building a Growth Company. New Delhi: Mc Millan Business Books.
- 4. Manjunath, N. (2008). Entrepreneurship & Management. Bangalore: Sanguine Technical Publishers.
- 5. Khanka S S- Entrepreneurial Development- S Chand and Sons
- 6. Desai, Vasant- Small Scale Business and Entrepreneurship- Himalaya Publications
- 7. AP Padnekar, Entrepreneurship, Himalaya Publishing House, Mumbai.
- 8. Rao, V S P- Business, Entrepreneurship and Management-Vikas Publishing Mosse
- Pandya, Rameswary- . Skill Development and Entrepreneurship in India New Century Public

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Course Code	CM010105
Title of the Course	METHODOLOGY FOR SOCIAL SCIENCE RESEARCH
Semester	One
Туре	Core
Credits	4
Hours	5 per week and Total 90

## Objective othe course:

To enable a learner to understand properly the concepts of research methodology, equip them to prepare a research design and carry out research in systematic and scientific manner.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop a thorough understanding about the basic concepts of social science research.	Understanding	PSO3, 5
2	After completing this module, the learner should be able to formulate a research design.	Understand and evaluate	PSO3, 5
3	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.	Understanding	PSO3, 5
4	Detailed knowledge about the instrument development, its validation and different forms of scaling.	Evaluate	PSO3, 5
5	Understand the technique of research reporting.	Understand and Apply	PSO3, 5

## Unit wise arrangements of the course

Module No.	Unit No.	Unit wise Contents	Remarks
and the second s	Mod	lule 1- Social Science Research an Introduction-	15 hours
	1.1.	Research: Meaning-Significance-Objectives - Brief history of Social Science Research - Positivism and post positivism.	Short questions
1	1.2	Types of research - research methods vs methodology.	Short questions and short essays
	1.3	Research Process.	Short questions and long essay
		Module 2- Research problem and Design- 20 he	ours MAGEMENT
2	2.1	Research Problem- Nature-formulation of research problem – Sources of identifying research	

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		problems - Techniques involved in defining a	essay
	2.0	problem.	<u> </u>
	2.2	Review of Literature – Need for review - Identifying Research Gaps.	Short questions and short essays
	2.3	Research design- Meaning, need, types of research design – features of a good design.	Short questions short essays, long essay
	2.4	Designs for exploratory research- Design for descriptive research – Experimental designs.	Short questions and short essays
	2.5	Variables-dependent, independent - extraneous variables-moderating variable- intervening variable-dichotomous variable.	Short questions short essays, long essay
	2.6	Research proposal -Research hypothesis-Sources of hypotheses- Types of hypotheses.	Short questions and short essays
		Module 3- Sampling design- 15 hours	A
	3.1	Census and sample survey- Meaning and definition of sampling design - Sample frame-Adequacy of sample size.	Short questions short essays, long essay
3	3.2	Methods of samplingRandom sampling-non random sampling.	Short questions, short essays, long essay
	3.3	Case study as a research strategy- Case study designs – Case study protocol- Pilot study.	Short questions short essays, long essay
	Modu	ule 4- Instrument development and data collection-	
	4.1	Data- types of data Methods of data collection.	Short questions, short essays, Long essay
	4.2	Instrument development – Components of an instrument – Steps in the instrument construction process.	Short questions, short essays, long essay
	4.3	Concept of Measurement – Level of measurement – Nominal - interval - ordinal – ratio.	Short questions, short essays, long essay
4	4.4	Different types of scales – Rating Scale – Numerical Scale – Graphic Scale - Attitude Scale – Likert Response Scale.	Short questions short essays, long essay
4	4.5	Concept of validity and reliability- Face Validity – Construct validity – Content validity – Criterion Validity (Brief study only).	Short questions and short essays
	4.6	Internal consistency and reliability – Methods for establishing evidence for reliability – eye balling – percentage and proportion of agreement – approaches using a statistical test of correlation – test retest reliability – Parallel forms of reliability (Brief study only).	Short questions and short essays
	4.7	Internal consistency reliability – Methods of testing internal consistency – Average inter item and average item to total correlation – Split half	Short questions and mort essays

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		method - Cronbach alpha(Brief study only).	
	M	odule 5- Interpretation and Research reporting- 15	hours
	5.1	Analysis and Interpretation – meaning – need – techniques of interpretation – precautions.  (Detailed study of Tools and problems excluded)	Short questions and short essays
5	5.2	Significance -Characteristics of a good research report – Steps in report writing –Layout of research report -Types of report.	Short questions short essays, Long essays
	5.3	Citing references using APA style -Plagiarism – Consequences of plagiarism.	Short questions and short essays

#### **Suggested Assignments**

- 1. Prepare a research proposal on the topic suggested by the teacher
- Prepare a research instrument on a research topic suggested by the teacher, collect data from a small sample and test the reliability of the instrument

#### **Recommended Text Books**

- Research Methodology: Methods and Techniques, C R Kothari, New Age International Publications
- 2. Statidstical Methods for Research, Prof. K. Kalyanaraman, Prentice Hall Pvt. Ltd
- Research Methodology in Social Sciences, O R Krishnaswamy, Himalaya Publishing House
- 4. Business Research Methodology, Sashi K Gupta & PraneetRangi, Kalyani Publishers
- 5. Research methodology, R. Paneerselvam, Prentice Hall of India

#### References

- Tests, Measurements and Research Methods in Behavioural Science, A K Singh, Bharath Bhawan Publishers and Distributors.
- 2. Research in Education, John W Best and James V Kahn, Pearson education
- Designing and constructing instruments for social research and evaluation, David Colton and Robert W. Covert, John Wiley &Sons. Inc







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Course Code	CM010302
Title of the Course	INCOME TAX - LAW AND PRACTICE
Semester	Three
Туре	Core
Credits	5
Hours	7 per week and Total 126

## **Objectives of the Course:**

To impart basic knowledge about income tax rules and equip the students to compute total income of an individual.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
-1	Acquire knowledge regarding the basic concepts of Income Tax.	Remember	PSO4, 6
2	Able to compute the income from salary and house property.	Understand, Apply	PSO4, 6
3	Determine taxable profit of a business or profession.	Understand, Apply	PSO4, 6
4	Able to compute capital gain and income from other sources.	Understand, Apply	PSO4, 6
5	Able to calculate Gross Total Income of an individual.	Understand, Apply	PSO4, 6
6	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.	Understand, Apply and Evaluate	PSO4, 6

## Unit wise arrangement of the Course

Module	Sl. No. of Units	Contents of the Unit	Remarks
		Module 1: Introduction- 12 hours	
	1.1	Brief History of Income tax in India - Basic Concepts- Finance Act- Definitions -Rates of Income Tax.	Theory
1	1.2	Accelerated Assessment. Agricultural Income- Partly Agricultural Income.	Theory
	1,3	Capital and Revenue.	Theory
	1.4.	Residential Status of different assessees- Incidence of tax- Exempted Income.	Theory and Problems
	Module 2:	Salary & Income from House Property- 28 ho	urs
	2.1.	Salary - Chargeability –Definition-Allowances.	Theory and Problems
2	2.2	Perquisites – valuation of perquisites- Profit is lieu of salary.	Theory alid Problems
	2.3	Deductions from salary- treatment of Provident funds.	Theory and Problems

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MOCO DO DESCRIPTION DO COLORDO	2.4	Computation of Taxable Salary.	Theory and Problems
	2.5	Income from House Property- Basis of Charge- Deemed ownership –Exemptions.	Theory
	2.6	Annual value determination in various cases- Deductions —Treatment of Unrealised rent, recovery of unrealized rent and arrears of rent.	Theory and Problems
	2.7	Computation of Income from House Property.	Theory and Problems
Λ	Todule 3:	Profit and Gains of Business or Profession- 26 h	Lower water the second
	3.1	Chargeability-Rules for assessment of business income – Deductions expressly allowed – Other deductions under section 36 and 37.	Theory and Problems
3	3.2	Expenses expressly disallowed – Expenses not deductible in certain circumstances – Expenses allowable only on actual payment –Provisions regarding maintenance of accounts and audit.	Theory and Problems
	3.3	Depreciation – Block of assets – Computation of allowable depreciation and book value of the block of assets	Theory and Problems
	3.4	Computation of profits and gains from business or profession	Theory and Problems
M	fodule 4:	Capital gains & Income from other sources- 25 I	hours
	4.1	Basis of charge- Capital Assets - Short-term and Long- term capital gains.	Theory and Problems
	4.2	Transfer of capital assets- Cost of Acquisition  – Indexation of cost of acquisition. Capital Gains exempt from tax.	Theory and Problems
4	4.3	Capital Gains exempt from tax- Computation of taxable capital gain and tax liability on capital gain.	Theory and Problems
	4.4	Income from other sources General chargeability -Specific Chargeability, Kinds of securities & Grossing up of interest- Bond washing transaction - Deductions allowed - Deduction not permitted.	Theory and Problems
	4.5	Computation of income under the head Income from Other Sources.	Theory and Problems
***************************************	Module	5: Computation of Gross Total Income - 15 hou	The same of the sa
	5.1	Aggregation and Clubbing of income of other persons - Computation of deemed income.	Theory and Problems
5	5.2	Set off and carry forward of losses, Intra-head	Theory and
	5.3	Computation of Gross Total Income.	Theory and Problems
Module	e 6: Comp	outation of Total Income and Tax Liability of In	dividuals 🖶
·iodui		20 hours	2 302

PROGRAM STRUCTURE & SYLLABUS POR SHIP SHOW

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		Problems
6.2	Rebate – Relief – Treatment of Agricultural Income.	Theory and Problems
6.3	Calculation of Total Income – Tax Liability of Individuals.	Theory and Problems

#### Suggested Assignments

- 1. Make a survey about the awareness about the basics of Income Tax among different segments of the population and make a report on that.
- 2. Calculation of taxable income of various categories of individual assessees like salaried employees, those having profits from business, rental income from House Property etc

#### **Suggested Text Books**

- Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
- 2. Direct Taxes Law and Practice- Dr. Girish Ahuja ;Dr. Ravi Gupta, Bharat Law House Pvt. Ltd.
- 3. Direct Taxes Sri T N Manoharan- Snow White Publications.

#### Reference

- 1. Direct Taxes Law and Practice-Singhania V K, Taxmann Publications Ltd.
- 2. Direct Taxes Law and Practice, Bhagwathi Prasad- WishwaPrakashana.
- 3. Study material for IPCC on Direct Taxation by ICAI.
- 4. Study material on Direct Taxes by ICMAI.
- 5. Income Tax Act and Rules.

#### Break up of Theory and Problems for Examination

Section A- 5 Theory 5 problems Section B - 3 Theory 5 Problems Section C- 4 Problems



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Course Code	CM010303
Title of the Course	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Semester	One
Туре	Core- Elective
Credits	4
Hours	6 per week and Total 108

## Objectives of the Course:

To create awareness among the learners about different investment avenues, enrich them to handle modern portfolio techniques to construct efficient portfolios, evaluation and revision of the inefficient portfolios.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities.	Understand and Apply	PSO4, 6
2	Understanding the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market.	Understand and Apply	PSO4, 6
3	Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.	Understand, Evaluate and Apply	PSO4, 6
4	Applying Modern portfolio theories and construct optimum portfolios.	Understand, Apply and	PSO4, 6
5	Revising constructed portfolios as per risk and return association by using different strategies.	Understanding	PSO4, 6

Unit wise arrangement of the course

Module	Sl. No. of Units	Contents of the Unit	Remarks
		Module 1- Investment- 15 hours	American Commission of the Com
1	1.1	Different views on investment – types of investment – characteristics of investment – objectives of investment.	Short question, Short essay, Long essay
	1.2	Types of investors – investment vs. speculation – investment vs. gambling – speculation vs. gambling.	Short question, Short essay
	1.3	Assets – financial assets – real assets.	Short question! & Short cssay Long cssay

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	1.4.	Investment process – investment information – sources of investment information.	Short question, Short essay, Long essay
		Module 2- Security Analysis- 20 hours	1 3 2
2	2.1.	Security Analysis – meaning – tools – risk – risk in investment – components – classification – systematic risk – unsystematic risk – risk measurement- methods.	Theory and problems
	2.2	Bond: types, risk, return and valuation – convexity – duration of a bond.	Theory and problems
	2.3	Fundamental analysis – economic analysis :- economic forecasting, economic indicators, diffusion and composite indices, business confidence index.	Short question, Short essay, Long essay
	2.4	Industry analysis: economy and industry analysis, industry groups, industry life cycle analysis, structural analysis.	Short question, Short essay, Long essay
	2.5	Company analysis: qualitative analysis, quantitative analysis, methods and tools.	Short question, Short essay, Long essay
	M	odule 3- Technical Analyses and EMH - 28 hours	de la companya del companya de la companya del companya de la comp
3	3.1	Meaning – basic assumptions – Dow theory – Elliot wave principles – neutral network.	Short question, Short essay, Long essay
	3.2	Charts: line charts, bar charts, point and figure charts, candlestick chart – trends: support and resistance level.	Short question, Short essay, Long essay Theory
	3.3	Chart patterns – types of trends – head and shoulders – inverted head and shoulders – double top and bottom – rounding bottom – triangles, flags, gaps.	Short question, Short essay, Long essay
	3.4	Advanced technical indicators: volume of trade – breadth of the market – short sales – moving average – relative strength index – ROC index (illustrations) – limitations of technical analysis – fundamental vs. technical.	Theory and problems
	3.5	Limitations of technical analysis – fundamental vs. technical.	Short question, Short essay, Long essay
	3.6	Efficient market theory – market efficiency random walk theory – weak form efficiency (empirical tests) – semi strong form (empirical	Short question,

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		test) – strong form – market inefficiencies – relevance of efficient market theory.	Long essay
		Module 4: Portfolio Analysis- 27 hours	£
4	4.1	Meaning — uses — importance — portfolio construction — approaches — traditional approach — modern approach — portfolio risk and return.	Theory and problems
	4.2	Markowitz model – selection of securities – construction of efficient frontier including problems.	Theory and problems
	4.3	Utility analysis – Portfolio selection and construction – Sharpe single index model – portfolio optimization.	Theory and Problems
	4.4	Capital Market theory – Capital Asset Pricing Model – Arbitrage pricing theory.	Theory and Problems
	Mo	dule 5: Portfolio Evaluation and Revision- 18 hours	Contract to the contract of th
5	5.1	Meaning – need – different tools – Sharpe's performance index – Treynor's performance index – Jenson's performance index – Fama's performance measure (simple illustration on tools).	
	5.2	Portfolio revision – meaning – need – approaches – passive management – active management.	Short question, Short essay, long essay
	5.3	Portfolio revision strategies – rebalancing strategies – formula plans (simple illustration on different strategies).	Theory and Problems

#### Suggested Assignments

- 1. Make a comparison between the shares in large cap/mid cap using tools included in the syllabus.
- 2. Make an analytical study on the performance of different shares during different phases of business cycles.
- 3. Make a study on the impact of some major events on the security prices.

#### **Recommended Text Books**

- 1. Security Analysis and Portfolio Management-Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
- 2. Security Analysis and Investment Management O.P. Agarwal, Himalaya Publishing House.
- 3. Investment management, Bhalla VK, S. Chand & Company.
- 4. Security Analysis and Portfolio management, S.Kevin., PHI.
- 5. Investment Management V A Avadhani- Himalaya Publishing House
- 6. Security Analysis and Portfolio Management- Preethi Singh- Himalaya Publishing House

#### **Additional References**

1. Security Analysis and Portfolio Management-Donald E.Fischer and Ronald J.Jordan, Pearson Education.

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2. Fundamentals of Investments - Gordon J. Alexander, William F. Sharpe, Jeffery V.Bailey, PHIL earning Private Limited.

## Break up of Theory and Problems for Examination

Section A- 8 Theory 2 problems Section B – 5 Theory 3 Problems Section C- 3 Theory and 1 Problem

