

**GANDHI INSTITUTE OF TECHNOLOGY AND  
MANAGEMENT (GITAM)**

**VISAKHAPATNAM \* HYDERABAD \*  
BENGALURU**

**Accredited by NAAC with A+ Grade**



**REGULATIONS AND SYLLABUS**

**OF**

**B.Com. with Accounting, Auditing & Taxation  
(for 202-21amitted batch)**

**Bachelor of commerce (B.Com.)in  
Accounting, Auditing and Taxation  
(for 2020-21 admitted batch)**

## **1. REGULATIONS**

### **ADMISSION**

Admission into B. Com (AA&T) of GITAM (Deemed to be University) is governed by GITAM (Deemed to be University) regulations

## **2 .ELIGIBILITY CRITERIA**

- A minimum of 50% of marks in Pre-University / Higher Secondary / 10+2 / Intermediate examination with mathematics as one of the core subjects or equivalent from any recognized Board or Council.
- Qualified in UGAT or GAT (or) Qualified in GIM Online Test (GOT) conducted by GITAM Institute of Management, GITAM (Deemed to be University)

## **3. CHOICE BASED CREDIT SYSTEM**

Choice Based Credit System (CBCS) is introduced with effect from the admitted batch of 2015-16 based on the UGC guidelines in order to promote:

- Student Centered Learning Cafeteria approach
- Students to learn courses of their choice Students to learn t their own pace
- Inter-disciplinary learning
- Learning goals/ objectives and outcomes are specified leading to what a student should be able to do at the end of the program.

## **4. STRUCTURE OF THE PROGRAM**

### **4.1. The Program Consists of**

- i) University Core
- ii) Faculty Core
- iii) Program Core
- iv) Open electives are of general nature either related or unrelated to the discipline.

**4.1.2** Each course is assigned a certain number of credits depending upon the number of contact hours (lectures & tutorials) per week.

**4.1.3** In general, credits are assigned to the courses based on the following contact hours per week per semester.

- One credit for each lecture / tutorial hour per week.
- One credit for two hours of practicals per week.
- Two credits for three (or more) hours of practical per week.

### **4.2. Range of credits:**

<b>Course</b>	<b>Range of Credits</b>
Theory	2 to 6
Practical	2 or 3
Project work	1 to 5
Proficiency competency development	1 or 2
Viva Voce	1 or 2
Seminar	1 or 2

**4.3.** The B.Com. (AAT) Program comprises of six semesters spread across three academic

years of study.

**Table-1**

<b>Description of the courses</b>	<b>Compulsory credits required to complete the program</b>
University Core (UC)	12
Faculty Core (FC)	54
Program Core (PC)	44
Open Electives (OE)	9
<b>Total</b>	<b>120 Credits</b>

1. A student has to earn a total of **120** credits in University Core, Faculty Core, Program Core and Open Electives which are compulsory courses.
2. Every course offered as part of the curriculum, has been carefully picked and the course objectives clearly defined, based on the competency outcome that is expected to be delivered by the end of the course. Credits are assigned to a course, depending on the effort that is required to teach the laid out course objectives and the effort expected from students. One credit is represented by 1 hour of contact class interactions per week.

**NOTE:** GITAM Institute of Management reserves the right to change the total ~~credits~~ courses offered without prior notice.

The B.Com AAT program comprises of six semesters spread across three academic years of study. The three-year Program consists of fundamental knowledge about business, core courses and skill development courses along with professional competency development courses.

## **5.0 MEDIUM OF INSTRUCTION**

The medium of instruction (including examinations and project reports) shall be in English.

## **6.0 REGISTRATION**

Every student has to register himself/herself for each semester individually at the time specified by the Institute/University.

## **7.0 ATTENDANCE REQUIREMENTS**

**7.1** A student whose attendance is less than 85% in all the courses put together in any semester will not be permitted to attend the end-semester examination and he/she will not be allowed to register for subsequent semester of study. He/she has to repeat the semester along with his/her juniors.

**7.2** However, the Vice-Chancellor on the recommendation of the Principal/Director of the University College/Institute may condone the shortage of attendance to the students whose attendance is between 66% and 74.99% on genuine medical grounds and on payment of prescribed fee.

## **8.0. EVALUATION**

**8.1** The assessment of the student's performance in a theory course shall be based on two components: Continuous evaluation (40 marks) and semester end examination 60 marks.

**8.2** A student has to secure an aggregate of 40% in the course in the two components put together to be declared to have passed the course, subject to the condition that the candidate must have secured a minimum of 24 marks (i.e. 40%) in the theory components at the semester-end examination.



3	Viva-Voce at the end of each semester (except VI Semester)	50	Viva-Voce	Viva at the end of each Semester shall be on all courses of that Semester and Industrial visits of that Semester.
4	Comprehensive Viva (End of VI Semester)	50	Viva-Voce	Comprehensive Viva on all the Courses of Study, minor project and industrial visits of I to VI semesters.
5	Current Business Affairs	50	Continuous Evaluation	8. Group Discussion: Best two out of three : 20 Marks ii. Online Tests: Best six out of eight: 30 Marks
6	Soft Skills	50	Continuous Evaluation	Objective type tests: Best two scores out of three: Marks 50
7	Practice School	50	Project Evaluation	Report : 30 marks Viva Voce : 20 marks
8	Summer Internship	100	Project Evaluation	For Project report : 50 Marks For Viva voce : 50 marks

### ASSESSMENT OF (PROFICIENCY DEVELOPMENT) COURSES

N	S	Course Code	Course	Total Credits	Marks	Evaluation
1		MBG356	Coursera Course	1	50	Will be evaluated on submission of course completion certificate by the student. Marks will be awarded based on the student performance in the respective Coursera Course and presentation thereon.
2		MBA370	Yoga	1	50	Attendance- 5 Marks Viva- 5 Marks Practical Exercises- 40
3		MBA358	<sup>5</sup> CB A(Current Business Affairs) Starts from the 3 <sup>rd</sup> Semester	4 (1 credit * 4 sems)	200	GD and Online quizzes
4		MBA360 & MBA 374	Soft Skills 1 & 2	2	100	Class Activity: Class activities will be conducted for 10 marks each and best two out of the three will be taken into consideration (20 marks) Online Test: Online tests will be conducted for 10 marks each and best two out of the three will be taken into consideration (20 marks) Classroom participation: 5 marks Attendance: 5 marks
5		MBA362	BE C	2	100	As per the British Council norms

6	MBA366	Management Book Review	1	50	Self Study & Presentation of the review –evaluated by Internal panel members
7	VDC 111	Venture Discovery	02	100	Internal assessment as per VDC Guidelines/ Regulations
		<b>TOTAL</b>	13	650	

A Student has to secure **10 credits** out of **13 credits** in Professional Competency Development Courses

## 9.0 RE-TOTALING, REVALUATION & REAPPEARANCE

**9.1)** Re-totaling of the theory answer script of the end semester examination is permitted on request made by the student by paying the prescribed fee within ten days of the announcement of the result.

**9.2)** Revaluation of the theory answer script of the end semester examination is also permitted on a request made by the student by paying the prescribed fee within fifteen days of the announcement of the result.

**9.3)** A Student who has secured 'F' Grade in any theory course / Practical of any semester shall have to reappear for the semester end examination of that course.

**9.4)** A student who has secured 'F' grade in a Practical course shall have to attend Special instruction classes held during summer.

**9.5)** A student who has secured F grade in project work/industrial training etc. shall have to improve his or her report and re appear for viva voce with the juniors for the first two years, whereas the final year student will appear for re-examination at the instant special examination.

## 10. SPECIAL EXAMINATION

A student who has completed the stipulated periods of study for the BBA program and still has failure grade 'F' in not more than Four theory courses, excluding practical examination and Project viva, may be permitted to appear for special examinations, which shall be conducted during the summer vacation at the end of the last academic year.

## 11. BETTERMENT OF GRADES

Students who secured second class or pass who wish to improve their grades will be permitted **ONLY ONCE** to improve their grades at the end the program.

**11.1.** Candidates who have passed all the courses of a program within the stipulated period of study and who have obtained a Pass or Second Class only are eligible for Betterment of Grades.

**11.2.** Candidates who have already secured First Class or First Class with Distinction are not eligible for betterment of Grades.

**11.3.** Candidates who have completed the program of study beyond the stipulated period of study i.e. through Special examinations or subsequently, are not eligible for betterment of Grades

**11.4.** Betterment of Grades is permitted only through appearance of the theory examinations.

**11.5.** Betterment of Grades is permitted only once, at the end of the program of study, simultaneously along with Special examinations.

**11.6** Candidates can appear for betterment at one course, across the semesters, for the number of semesters they have studied. i.e. a Six semester B.Com (AAT) student can appear for betterment in any Six courses of study.

**11.7** The better Grade secured either in the first or betterment appearance shall be considered as the final Grade.

**11.8** New Grade Card/PC shall be issued to candidates who have improved their Grades/Class after submitting the old Grade Card/PC.

**11.9** The date, month and year of the declaration of betterment result shall be printed on the Grade Card/PC

**11.10** Betterment marks shall not be taken into consideration for award of ranks, prizes, and medals

**11.11.**Candidates have to pay a betterment fee as prescribed by the University.

**11.12.**The rules & regulations framed by the University from time to time shall be applicable.

## 12. GRADINGSYSTEM

**12.1** Based on the student performance during a given semester/ trimester, a final letter grade will be awarded at the end of thetrimester/semester in each course. The letter grades and the corresponding grade points are as given in Table 1.

Sl.No.	Grade	Grade Points	Absolute Marks
1	O (Outstanding)	10	90 and above
2	A+ (Excellent)	9	80 to 89
3	A (Very Good)	8	70 to 79
4	B+ (Good)	7	60 to 69
5	B (Above Average)	6	50 to 59
6	C (Average)	5	45 to 49
7	P (Pass)	4	40 to 44
8	F(Fial)	0	Less than 40
9	Ab (Absent)	0	-

**Table 1: Grades &Grade Points**

**12.2.**A student who earns a minimum of 4 grade points (P grade) in a courseis declared to have successfully completed the course, and is deemedto have earned the credits assigned to that course, subject to securing a**GPA of 5 for a pass in the semester.**

**12.3.**This is applicable to both theory and practical papers. In the case of project Report (dissertation) and Vice-Voce also, the minimum pass percentage shall be 40%.

## 13.0 GRADE POINT AVERAGE

A Grade Point Average (GPA) for the semester/trimester willbe calculated according to the formula:

$$\text{GPA} = \frac{\sum [ C \times G ]}{\sum C}$$

Where

C = number of credits for the course,

G = grade points obtained by the student in the course.

**13.1** GPA is awarded to those candidates who pass in all the subjects of the semester/trimester. To arrive at Cumulative Grade Point Average (CGPA), a similar formula is used considering the student's performance in all the courses taken, in all the semesters/trimesters up to the particular point of time.

**13.2** CGPA required for classification of class after the successful completion of the program is shown in Table 2.

**Table 2: CGPA required for award of Class**

Distinction	$\geq 8.0^*$
First Class	$\geq 6.5$
Second Class	$\geq 5.5$
Pass	$\geq 5.0$

\* In addition to the required CGPA of 8.0, the student must have necessarily passed all the courses of every semester in first attempt.

#### **14.0 ELIGIBILITY FOR AWARD OF THE B.Com MAAT DEGREE**

##### **14.1 Duration of the program:**

A student is normally expected to complete the B. Com (AAT) program of six semesters within three years. If due to some unavoidable circumstances that is not possible, a student may extend and complete the program in not more than five years including study period.

14.2 However, the above regulation may be relaxed by the vice chancellor in individual cases for cogent and sufficient reasons.

14.3 A student shall be eligible for award of the B.Com AAT degree if he or she fulfills the following conditions.

- i) Registered and successfully completed all the courses and projects.
- ii) Successfully acquired the minimum required credits as specified in the curriculum within the stipulated time.

Has no dues to the Institute, Hostels, Libraries, NCC/NSS, etc. and,

- iii) No disciplinary action is pending against him/her

14.4 The degree shall be awarded after approval by the Academic Council

#### **15. PEDAGOGY**

The class room pedagogy is customized by individual faculty to enhance the learning experience, which is dependent on the course and the degree of absorption by students. It has been proven that the degree of absorption is directly proportional to self-learning or preparedness before the classroom sessions and the interactions during the classes. Knowledge thus gained builds a strong long-lasting foundation. Typically class room pedagogy ranges from instructions, simulations, case discussions, role plays, etc. Simulations and case discussions are adopted extensively across the curriculum, to supplement class room instructions/lectures.

#### **16. Experiential Learning**

Rather than giving cut flowers to students, at GITAM Institute of Management we would prefer to teach them how to grow their own plants. Practical field-based experiential learning enhances class-room instructions and links theory to practice, which is highly emphasized in this curriculum. Outbound Program, NGO Projects, Summer Internship, Social & Rural Projects and Industry Visits are integral parts of the field-based program, some of which are listed below.

#### **17. Interaction with CEOs**

Classrooms can teach how a bee looks, but to taste honey one should venture into the fields. At GITAM Institute of Management we endorse this learning philosophy by inviting senior leaders from the business arena and by conducting industrial visits, which can help connect and reinforce classwork with real world solutions.

#### **18. Guest and Visiting Faculty**

Senior executives from corporate are invited periodically to serve as guest and visiting faculty. Attendance for guest lectures is mandatory. Students are required to submit a reflective report about each guest lecture to their respective faculty member.



## 19. SEMESTER END EXAMINATIONS

### 19.1. Examinations

Examinations are not the end, but a launching platform into a brighter future. The knowledge gained during the semester is tested through the semester end-examinations. Violation of norms regarding behavior in the examination hall will attract severe penalty. Students found copying in the examination halls will have one grade point less or asked to leave the programme basing on the consequences.

### 19.2. Examination Duration

The duration of each semester end-examination shall be for 3 hours. In case of courses having practicals, the duration of the theory exam shall be for 2 hours and the practical for an additional hour. The medium of semester end examination for all the courses shall be English with the exception of languages (other than English)

### 19.3. Examination pattern

The following shall be the structure of the question papers of different courses with case Analysis

S. No.	Pattern	Marks
1.	<b>Section A :</b> 10 questions each carry 2 marks	10X 2 = 20 marks
2.	<b>Section B :</b> Five Essay type questions (either or choice Questions from each unit)	5 X 6 = 30 marks
3.	<b>Section C : One Case let</b> (not more than 200 words)	1 X 10 = 10 marks
	<b>Total</b>	<b>60 marks</b>

The following shall be the structure of question paper for courses with numerical problems.

S.No.	Pattern	Marks
1.	<b>Section A :</b> 10 questions each carry 2 marks ( both theory / problems)	10 X 2 = 20 marks
2.	<b>Section B : Problems/Theory</b> (either or choice Questions from each unit)	5 X 8 = 40 marks
	<b>Total</b>	<b>60 marks</b>

The following shall be the structure of question paper for all the other theory courses

S.No.	Pattern	Marks
1.	<b>Section A :</b> 10 questions each carry 2 marks	10 X 2 = 20 marks
2.	<b>Section B :</b> Five Essay type questions (either or choice Questions from each unit)	5 X 8 = 40 marks
	<b>Total</b>	<b>60 marks</b>

### 19.4. Viva Voce

The Composition of Viva-Voce Board for Semester end/Year end consists of:

Program Coordinator :  
Chairman

One Senior Faculty from the Institute / Practitioner :  
Member

The Comprehensive Viva-Voce Board consists of:

Director/Dy. Director :  
Chairman

One Senior Faculty from the Institute :  
Member

Program Coordinator :  
Convener

## 20. PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

<b>PEO1</b>	To develop individuals with conceptual knowledge in the multiple disciplines of analytics comprising of mathematics, statistics, information technology and management
<b>PEO2</b>	To develop individuals who can pursue career in the area of analytics and continue their professional development by obtaining masters degree specializing in different domains related to analytics
<b>PEO3</b>	To develop individuals who can apply analytics tools and techniques to solve business analytics problems
<b>PEO4</b>	To imbibe value based education to the students that will help them to function effectively in their business analytics career

### 20.1 PROGRAM OUTCOMES(POs)

At the end of the program the students would be able to

<b>PO1</b>	Understand the business problem with their knowledge in different functional areas of management.
<b>PO2</b>	Integrate with structured, semi – structured and unstructured data.
<b>PO3</b>	Incorporate the descriptive, predictive and prescriptive analytics.
<b>PO4</b>	Use research based approach to analyze, interpret and synthesize the information to provide valid conclusions
<b>PO5</b>	Constantly upgrade the necessary skills and advanced techniques in the domain of analytics for career enhancement.
<b>PO6</b>	Utilize the tools such as Excel, SPSS, R, Weka and Tableau to solve business analytics problem.
<b>PO7</b>	Analyze, design and develop solutions to a business problem
<b>PO8</b>	Apply analytics techniques to analyze and interpret the data.

### 20.2. PROGRAMME SPECIFIC OUTCOMES (PSOs)

**After the culmination of the course students will be able to acquire:**

<b>PSO1</b>	Integrate and interpret necessary skills and understanding to take up advanced topics in accounting, auditing, and taxation
<b>PSO2</b>	The industry and entrepreneurship-oriented curriculum offers a number of specializations and practical exposures which would equip the student to face the contemporary challenges in the field.
<b>PSO3</b>	The holistic outlook of the program with a number of value-based and personality development courses ensures that students are groomed into up-to-date, assertive, and effective business executives with strong leadership skills and social consciousness.

## 21. CURICULLIUM STRUCTURES

### Semester – I

S.No	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA	
1	GEL 131	Communicative English	FC	3	0	0	0	0	3	40	60	
2	MBG121	MS Office & IT	FC	4	0	0	0	0	3	40	60	
3	MBG103	Business Economics	FC	3	0	0	0	0	3	40	60	
4	MAT101	Financial Accounting – I	PC	4	0	0	0	0	4	40	60	
5	MBG107	Business Mathematics	PC	2	0	2	0	0	4	40	60	
6	MBG109	Indian Business Environment	FC	3	0	0	0	0	3	40	60	
7	MAT191	Semester End Viva	FC	1	0	0	0	0	1	-	50	
<b>TOTAL</b>										<b>21</b>		

### Semester – II

S.No.	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA	
1	MBG102/ MBG104/ MBG106/ MBG108	Telugu/Sanskrit/Hindi/Special English* (Second Language)	FC	0	3	0	0	0	3	40	60	
2	MBG110	Principles and Practice of Management	FC	3	0	0	0	0	3	40	60	
3	MBA102	Self Awareness & Personality Development	PC	3	0	0	0	0	3	40	60	
4	MAT102	Financial Accounting- II	PC	4	0	2	0	0	4	40	60	
5	MBG112	Business Statistics	PC	4	0	2	0	0	4	40	60	
6	MAT122*	Excel*	FC	3	0	0	0	0	3	40	60	
<b>TOTAL</b>										<b>20</b>		

*L - Lecture; T-Tutorial; P – Practical; S – Skill; J - Project  
FA – Formative Assessment; SA – Summative Assessment*

### Semester – III

S.No.	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA
1	MBG201	Indian heritage and culture	FC	3	0	0	0	0	3	40	60
2	MBG203	Business communication	FC	3	0	0	0	0	3	40	60
3	MAT201	Corporate accounting -1	PC	4	0	0	0	0	4	40	60
4	MAT203	Indian financial system	PC	3	0	0	0	0	3	40	60

5	MAT207	Income Tax Law & Practice	PC	3	0	0	0	0	3	40	60
6	MAT205	Retail bank management	PC	4	0	0	0	0	4	40	60
<b>TOTAL</b>									<b>20</b>		

**Semester – IV**

S.No	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA
1	MBG202	Environmental science	FC	3	0	0	0	0	3	40	60
2	MAT202	Ethics and Corporate Governance	PC	3	0	0	0	0	3	40	60
3	MAT204	Business Laws	PC	3	0	0	0	0	3	40	60
4	MAT206	Tally (internal assessment)	PC	4	0	0	0	0	4	40	60
5	MAT208	Organizational Behavior	PC	3	0	0	0	0	3	40	60
6.	MAT210	Insurance management	PC	3	0	0	0	0	3	40	60
<b>TOTAL</b>									<b>19</b>		

*\*Note: The Student has to do a Summer Project / Internship for a period of 6 weeks during summer at end of 2nd year , carrying 3 credits which will be shown in V semester.*

*L - Lecture; T-Tutorial; P – Practical; S – Skill; J - Project  
FA – Formative Assessment; SA – Summative Assessment*

**Semester – V**

S.No	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA
1	MAT301	Auditing-1	PC	3	0	0	0	0	3	40	60
2	MAT303	Cost & management accounting	PC	4	0	0	0	0	4	40	60
3	MAT305	Stock market operations	PC	3	0	0	0	0	3	40	60
4	MAT307	Indian accounting standards & IFRS	PC	3	0	0	0	0	3	40	60
5	MAT309	Human resource management	FC	3	0	0	0	0	3	40	60
6	MAT311	Marketing management	FC	3	0	0	0	0	3	40	60
<b>TOTAL</b>									<b>19</b>		

12


**Semester – VI**

S.No	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA
1	MAT302	Auditing-2	PC	3	0	0	0	0	3	40	60
2	MAT304	Goods and services tax ( GST)	PC	4	0	0	0	0	4	40	60
3	MBG304	E Commerce	PC	4	0	2	0	0	4	40	60
4	MAT306	Financial management	PC	4	0	2	0	0	4	40	60
5	MAT308	Fundamentals of Entrepreneurship	FC	3	0	0	0	0	3	40	60
6	MAT310	Corporate accounting – 2	PC	4	0	0	0	0	4	40	60
<b>TOTAL</b>									<b>22</b>		

*L - Lecture; T-Tutorial; P – Practical; S – Skill; J - Project  
FA – Formative Assessment; SA – Summative Assessment*

**Complete Syllabus:****Semester – I**

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>J</b>	<b>C</b>	<b>FA</b>	<b>SA</b>	
1	GEL 131	Communicative English	FC	3	0	0	0	0	3	40	60	
2	MBG121	MS Office & IT	FC	4	0	0	0	0	3	40	60	
3	MBG103	Business Economics	FC	3	0	0	0	0	3	40	60	
4	MAT101	Financial Accounting – I	PC	4	0	0	0	0	4	40	60	
5	MBG107	Business Mathematics	PC	2	0	2	0	0	4	40	60	
6	MBG109	Indian Business Environment	FC	3	0	0	0	0	3	40	60	
<b>TOTAL</b>										<b>21</b>		

	<b>Course Code:</b> GEL 131	<b>Communicative English</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Dept. of Entrepreneurship	Syllabus version				1.0		
	Course Pre requisite(s)		Contact hours				45		
	Course Co-requisite(s)	NIL	Date Approved						
	Alternate Exposure								

### Introduction

The course is a unified approach to enhance language skills of learners with an aim to hone their social skills and to increase their employability. The course is designed to acquaint the learners with the necessary LSRW (Listening/ speaking / Reading/ Writing) skills needed either for recruitment or further studies abroad for which they attempt international exams like TOEFL, IELTS and GRE. It enables the learners improve their communication skills which are crucial in an academic environment as well as professional and personal lives.

### Course Objectives

1. To enable learners to develop listening skills for better comprehension of academic presentations, lectures and speeches.
2. To hone the speaking skills of learners by engaging them in various activities such as just a minute (JAM), group discussions, oral presentations, and role plays.
3. To expose learners to key Reading techniques such as Skimming and Scanning for comprehension of different texts.
4. To acquaint the learners with effective strategies of paragraph and essay writing, and formal correspondence such as email, letters and resume.
5. To provide learners with the critical impetus necessary to forge a path in an academic environment, in the professional life and in an increasingly complex, interdependent world.

### Unit - I Introduction to Basics of English

No of Hours:8

**LISTENING:** Listening for gist and specific information

**SPEAKING:** Introducing self and others; Developing fluency through JAM

**READING:** Skimming for gist and Scanning for specific information

**WRITING:** Paragraph writing-writing coherent and cohesive paragraph (narrative and descriptive); use of appropriate Punctuation.

#### Learning Outcomes:

After completion of this unit, the learners will be able to

- ☐ Apply the requisite listening skills and comprehend at local and global level. (L4 and L2) (L5)
- ☐ Introduce themselves with accurate structure in diverse social and professional contexts. (L3)
- ☐ Apply relevant reading strategies for comprehension of any given text(L3)
- ☐ Write a paragraph using cohesive devices maintaining coherence (L3)
- ☐ Understand the Use of Articles and Prepositions, and apply appropriately for meaningful communication (L3)



3. Develop advanced reading skills for analytical and extrapolative comprehension (L4, L5)
4. Make decisions on arrangement of ideas and transfer them from visual to verbal form using context appropriate structure. (L3, L4)
5. Demonstrate ability to use task specific grammatically correct structures (L3)
6. Comprehend and use expressions for negation/contradiction ((L2, L3)

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading

#### **UNIT-V**

#### **Listening**

**No of Hours: 9**

LISTENING: Listening to discussions for opinions

SPEAKING: Group Discussion

READING: Reading for inferences

WRITING: Coursera Course-Essay Writing-Getting Started with Essay Writing (UCI Division of Continuing Education) 24 hours

GRAMMAR & VOCABULARY: Editing short texts: correcting common errors in grammar and usage; Action verbs for fluency and effective writing.

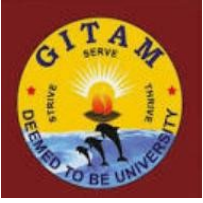
#### **Course Outcomes:**

1. Think critically, analytically, creatively and communicate confidently in English in social and professional contexts with improved skills of fluency and accuracy.
2. Write grammatically correct sentences employing appropriate vocabulary suitable to different contexts.
3. Comprehend and analyze different academic texts.
4. Make notes effectively and handle academic writing tasks such as Paragraph writing and Essay writing Effectively

#### **Reference Books:**

1. Arosteguy, K.O. and Bright, A. and Rinard, B.J. and Poe, M. A Student's Guide to Academic and Professional Writing in Education, UK, Teachers College Press, 2019
2. Raymond Murphy, English Grammar in Use A Self-Study Reference and Practice Book for Intermediate Learners of English : Cambridge University Press; 2019
3. Peter Watkins, Teaching and Developing Reading Skills: UK, CUP, 2018
4. Deeptha Achar et al. Basic of Academic Writing. (1 and 2) parts New Delhi: Orient BlackSwan. (2012 & 2013).
5. Kumar S and Lata P, Communication Skills: New Delhi Oxford University Press, 2015.



	MBG121	MS Office and IT	L	T	P	J	S	C	
			2		2			3	
	Course Owner	Dept. of Business Analytics	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				45		
	Course Co-requisite(s)	NIL	Date Approved						
	Alternate Exposure								

### Introduction

Business analytics refers to the skills and technologies for exploring and investigating large amount of data to attain new insights that will help an organization to gain a competitive edge. MS Excel is spreadsheet software that is used by many companies to perform basic analysis.

### Course Objectives

1. To understand importance of Business Analytics
2. To understand how to perform basic operations in Excel
3. To understand how to perform basic statistical analysis with Excel
4. To understand how to perform what if analysis
5. To understand how to work with Pivot tables and charts

### Learning Outcomes:

After completion of this unit, the learners will be able to

- ☐ Apply analytical and problem-solving strategies to identify and interpret facts and opinions from a dialogue. (L3)
- ☐ Able to administer group dynamics to contribute valid ideas to a discussion with clarity and precision (L3)
- ☐ Demonstrate techniques to analyze contextual clues(L4)
- ☐ Compare and correlate ideas and facts to produce an organized essay with adequate supporting evidences (L4, L5)
- ☐ Organize the available structural/grammatical knowledge and apply them in a real time context (L3)
- ☐ Comprehend meaning for new words/phrases used and apply them in a new context. (L2, L3)

**UNIT - I                    Title: Introduction to Business Analytics                    No of Hours: 4**

Benefits of Business Analytics, Types of Data – Structured, Semi Structured and Unstructured, Application areas of Business Analytics, Categorization of Analytical methods and models – Descriptive, Diagnostic, Predictive and Prescriptive

**Learning Outcomes:**

- |  |    |
|--|----|
| Describe different types of data                     | L2 |
| Distinguish different types of Business Analytics    | L2 |
| Discuss different applications of Business Analytics | L2 |

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT - II                    Title: Working with MS Excel                    No of Hours: 10**

Uses of Excel, Working with MS Excel Workbook, Worksheet Management, Sorting, Filters, Conditional Formatting, Working with Charts, Trend lines

**Learning Outcomes:**

After completion of this unit, the student will be able to

- |   |    |
|---|----|
| Identify different components of Excel                  | L2 |
| Perform basic operations in Excel                       | L3 |
| Apply sorting to a given set of data                    | L3 |
| Apply conditional formatting to a given set of data     | L3 |
| Create different types of charts                        | L3 |
| Apply appropriate trend line functions for a given data | L5 |

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT - III                    Title: Working with Excel Functions                    No of Hours: 10**

Text Functions, Logical Functions, Lookup Functions, Math Statistical Functions

**Learning Outcomes**

After completion of this unit, the student will be able to

- |                                   |    |
|-----------------------------------|----|
| Apply different text functions    | L3 |
| Apply different logical functions | L3 |
| Apply different lookup functions  | L3 |
| Apply different math functions    | L3 |



1. Wayne L. Winston, Microsoft Excel - Data Analysis and Business Modeling, Prentice Hall of India

### **Additional Reading**

### **Reference Book(s):**

1. Paul Mcfedris, Excel Data Analysis Visual Blueprint, Wiley

**UNIT - I Title: Introduction to Business Analytics No of Hours: 4**

Benefits of Business Analytics, Types of Data – Structured, Semi Structured and Unstructured, Application areas of Business Analytics, Categorization of Analytical methods and models – Descriptive, Diagnostic, Predictive and Prescriptive

### **Learning Outcomes:**

Describe different types of data	L2
Distinguish different types of Business Analytics	L2
Discuss different applications of Business Analytics	L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT - II Title: Working with MS Excel No of Hours: 10**

Uses of Excel, Working with MS Excel Workbook, Worksheet Management, Sorting, Filters, Conditional Formatting, Working with Charts, Trend lines

### **Learning Outcomes:**

After completion of this unit, the student will be able to

Identify different components of Excel	L2
Perform basic operations in Excel	L3
Apply sorting to a given set of data	L3
Apply conditional formatting to a given set of data	L3
Create different types of charts	L3
Apply appropriate trend line functions for a given data	L5

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT - III Title: Working with Excel Functions No of Hours: 10**

Text Functions, Logical Functions, Lookup Functions, Math Statistical Functions



## **COURSE OUTCOMES**

6. Distinguish different types of Business Analytics
7. Identify different components of Excel
8. Apply different functions in Excel
9. Perform statistical analysis in Excel
10. Distinguish different programs under what-if analysis

### **Textbook(s):**


2. Wayne L. Winston, Microsoft Excel - Data Analysis and Business Modeling, Prentice Hall of India

### **Additional Reading**

### **Reference Book(s):**

2. Paul Mcfedris, Excel Data Analysis Visual Blueprint, Wiley

<b><u>Practical Experiments</u> Topics</b>		<b>Type(Experiment, Project, Exercise) Choose an item.</b>													
Basic worksheet management		Programming Exercise													
Working with basic functions		Programming Exercise													
Working with Lookup functions		Programming Exercise													
Creating charts in Excel		Programming Exercise													
Working with trendlines		Programming Exercise													
Working with Data Analysis toolpack		Programming Exercise													
Working with What if Analysis		Programming Exercise													
Working with Pivot tables and charts		Programming Exercise													
Components	Term End Examination	Internal Examination													
		1	2	3	4	5	6	7	8	9	10	11	12	13	
Marks															
Total Marks															
Text Books												Topics			
1: Wayne L. Winston, Microsoft Excel - Data Analysis and Business Modeling, Prentice Hall of India												All			
Additional Reading															
Reference Book(s):								Topics							
1: Paul Mcfedris, Excel <sup>23</sup> Data Analysis Visual Blueprint, Wiley								All							
	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	1	2	3	3	3								3	3	3
CO2	1	2	3	3	3								3	3	3
CO3	1	2	3	3	3								3	3	3
CO4	1	2	3	3	3								3	3	3
CO5	1	2	3	3	3								3	3	3

	MBG103	<b>Business Economics</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Dept. of Entrepreneurship	Syllabus version				1.0		
	Course Pre requisite(s)	Indian Business Environment	Contact hours				45		
	Course Co-requisite(s)	NIL	Date Approved						
	Alternate Exposure								

### Introduction

In today's competitive business environment, effective managerial/business decision making requires use of economic concepts and tools. Business efficiency depends on minimization of cost and maximization of production which requires perfect understanding of the economic concepts like demand, supply, production, cost and market conditions. Business economics uses economic concepts and principles by emphasizing on demand and Supply analysis, production & cost analysis and different market structures which are fundamental for further study. This course also introduces important macroeconomic concepts which are indispensable for understanding the functioning of an economy and which also affects the business performance.

### Course Objectives

1. Give outline on the fundamental concepts of business economics
2. Choose the right demand forecasting technique based on the imparted knowledge about demand and supply concepts
3. Specify the importance of cost and output relationships to take production decisions
4. Analyse the market structures under different competitive conditions
11. Apply relevant information for business decisions by gaining knowledge about various macro-economic aspects.

### Unit - I Introduction to Managerial Economics

**No of Hours:8**

Managerial Economics – Nature, scope, importance and application of Managerial Economics concepts in business decision making. 24

#### Learning Outcomes:

After completion of this unit ,the student will be able to

- Explain the concepts of Managerial Economics L1
- Describe the nature, scope and importance of Managerial Economics L1
- Explain the application of managerial economics in business decision making L1

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading

### UNIT–II Demand and Supply Analysis

**No of Hours: 9**

Demand and Supply Analysis: Determinants of demand, types of demand, Law of Demand, determinants of supply, law of supply, market equilibrium, price mechanism. Elasticity of demand, types of elasticity, methods to measure elasticity. Demand forecasting, Methods (Qualitative and Quantitative) of demand forecasting.

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Identify the determinants of demand and supply in economics L1
- Describe the process of price mechanism L2
- Calculate various types of demand elasticities L2
- Recognize methods of demand forecasting L2

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading



### UNIT–III Production and Cost analysis

No of Hours:9

Production and Cost Analysis: Production function, Laws of Production - Short run - one variable production function, Long run – Iso-quants, Iso-cost line, producer's equilibrium, expansion path, Law of returns to scale. Cost - Cost concepts, Cost output relation - short run cost output relationship, long run cost output relationship, Economies of scale and Dis Economies of Scale.

#### Learning Outcomes:

- After completion of this unit, the student will be able to
- Describe different types of production functions. L3
  - Differentiate between various cost concepts L2
  - Co-relate the relationship between production and cost analysis decisions L3
  - List out various economies and diseconomies of scale L3

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading

### UNIT-IV Market Structure

No of Hours: 10

Market Structure - Basis for classification of market power, kinds of competitive market, price and output decisions in perfect competition and imperfect market, Monopoly, Monopolistic, Oligopoly market . Market Failures – public goods, social goods, merit goods, administered prices (ceiling price and floor price) and Externalities – Positive and negative externalities.

#### Learning Outcomes:

- After completion of this unit, the student will be able to
- Compare various types of market structures L3
  - Analyse the price and output decisions under perfect competitive conditions L3
  - Analyse the price and output decisions under imperfect competitive conditions L3
  - Compare pricing decisions in the short run and long run L2
  - List out various reasons for market Failure L1

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading

### UNIT-V Macroeconomics No of Hours: 9

Macroeconomics- National Income-Concepts of national income, methods of calculating national income. Inflation causes-demand pull and cost push inflation, measures to control inflation, business cycles -phases of business cycles and measures to control business cycles. Stabilization policies – Monetary Policy and Fiscal Policy.

#### Learning Outcomes:

- After completion of this unit, the student will be able to
- Describe various macroeconomic indicators L1
  - Explain various methods of measuring national income L1
  - Differentiate monetary and fiscal policy measures L2
  - Explain stages of business cycles and its remedial measures L1
  - Recognize types of inflation and its corrective measures L2

#### Course Outcomes:

1. Understanding the concepts of Managerial Economics
2. Evaluate different methods of demand forecasting
3. Distinguish between various cost concepts
4. Evaluate various types of market structures
5. Explain various macroeconomic indicators

#### Text Books:

1. Geetika, P.Ghosh, P.R.Choudhury, Managerial Economics, McGraw Hill Education Private Limited, New Delhi, 2018.
2. Dominick Salvatore, Seventh Edition, Adapted Version, Oxford Publication New Delhi, 2014.


#### Reference Books:

1. Dr.D.N.Dwivedi, Managerial Economics, Vikas Publishing House, New Delhi, 2015/Latest Edition.
2. Paul G. Keat, Phili K. Y. Young, Sreejata Banerjee, "Managerial Economics", Pearson, New

Delhi, 2012/Latest Edition.

**Journals**

1. Economic and Political Weekly, Sameeksha Trust, Mumbai
2. GITAM Journal of Management, GITAM Institute of Management, GITAM University, Visakhapatnam
3. Indian Journal of Economics, Academic Foundation, New Delhi
4. GITAM Journal of Management
5. E- Books and E-Journals

	: MAT 101	<b>Course Title</b>	L	T	P	J	S	C	
		<b>FINANCIAL ACCOUNTING – I</b>	4					4	
	Course Owner	Dept.of Finance	Syllabus version				1.0		
	Course Pre-requisite(s)	Business Economics	Contact hours				50		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure	NA							

## Introduction

Accounting is aptly called the language of business. This designation is applied to Accounting because it is the method of communicating business information. The basic function of any language is to serve as a means of communication. Accounting duly serves this function

### Course Objectives:

1. Analyze a company's financial statements and come to a reasoned conclusion about the financial situation of the company.
2. Use accounting and business terminology, and understand the nature and purpose of generally accepted accounting principles (GAAP).
3. Explain the objective of financial reporting, the elements of the financial statements, and the related key accounting assumptions and principles.
4. To equip the students with knowledge of fundamentals of Financial Accounting systems
5. To make students proficient in the application of Financial Accounting techniques.

### UNIT- I Principles of Accounts

**No of hours 10**

Principles - Accounting Concepts and conventions - Accounting Cycle – Double Entry System – Accounting equation - Preparation of Journals – Preparation of Ledgers.

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Describe the accounting conventions L1
- Explain Accounting cycle and double entry system L1

27

### UNIT- II Subsidiary books

**No of hours 10**

**Subsidiary books** – Types of Subsidiary Books - Cash Book – Types of cash book – Preparation of Triple Column Cash Book. (NP)

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand how to maintain subsidiary books L1
- know how to maintain different types of cash book L1

### UNIT- III Trial Balance

**No of hours 10**

**Trial Balance** -Meaning of Trial Balance - Preparation of Trial Balance - Types of Errors – Suspense Account. (NP)

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the meaning of trail balance and to how it is prepared L1
- can rectify the errors in financial statements L1

## UNIT – IV Preparation of final accounts

No of hours 10

**Preparation of Final Accounts** – Trading Account – Profit and Loss Account - Balance Sheet – Treatment of Adjustments- (NP)

### Learning Outcomes:

After completion of this unit, the student will be able to

- Prepare the financial statements as per GAAP

L3

## UNIT –V Bank reconciliation statement

No of hours 10

**Bank Reconciliation Statement (BRS)** -Introduction and Significance of BRS - Pass Book – Cash Book – Causes for difference between cash book and pass book- Preparation of Bank Reconciliation Statement. (NP)

### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand how to reconcile the cash book with pass book

L3

### Course Outcomes


1. Understand the Principles - Accounting Concepts and conventions
2. To prepare Subsidiary Books
3. Prepare Trial Balance
4. prepare a Trading Account
5. understand the Importance of BRS

### Books for Reference:

- Mukharjee and Hanif (2013), *Financial Accounting*, New Delhi: Tata Mc-Graw Hill
- 2. Maheswari S.N & Maheswari S.K (2010), *Introduction to Financial Accounting*, New Delhi: Vikas Publishing House.
- Tulsian P.C (2011), *Financial Accounting, Volume I and Volume II*, New Delhi: Pearson Education.

### JOURNAL

1. The Chartered Accountant : The Institute of Chartered Accountants of India
2. Journal of Accounting and Finance : Research Development Association, Jaipur
3. Indian Journal of Accounting : The India Accounting Association, Udaipur
4. The Accounting World : ICAI Press, Hyderabad
1. Discuss and analyze the need of corporate governance in India

	<b>Course code:MBG107</b>	<b>BUSINESS MATHEMATICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>
			4					4
	<b>Course owner</b>	Department of Operations	Syllabus version		1.0			
	<b>Course Pre-requisite(s)</b>	NIL	Contact hours		50			
	<b>Course Co-requisite(s)</b>	NIL	Date Approved					
Alternate Exposure								

## Introduction

The course is designed to understand and acquire knowledge and skills in Basic Mathematics for solving business problems. To provide practice in the handling of business problems that deal with day-to-day transactions encountered by business administrators. To use the results of mathematical calculations to help evaluate various options in reaching financial decisions, whether personal or business-related. Upon completion of the course the students will be familiarized with the nature of business problems and Able to analyze and take business decisions in day to day transactions.

### Course Objectives

1. Understand the basic concepts for solving business problems
2. Apply the analytical techniques in business transactions that would help insolving business problems
3. Analyze and take business decisions in day-to-day transactions
4. Evaluate of the results of mathematical calculations to help evaluate various options in reaching financial decisions
5. Evaluate competitive advantage for the business.

### UNIT - I Basic Mathematics No of hours 10

Theory of Indices: Definition, types of indices, properties of indices, basic problems on indices. Equations: Types of equations, solving linear simultaneous equations and Quadratic equations with one variable. Permutations and Combinations: Definition, basic problems on permutations and combinations.

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the <sup>29</sup>fundamental knowledge of Basic Mathematics L2
- Apply basic concepts of Basic Mathematics. L2
- Analyse mathematical ideas for model, real-world problems. L2

### UNIT - II Matrix Algebra No of hours 10

Definition, types of matrices, Scalar Multiplication of Matrix, Equating of Matrices, Matrix operations: Addition, Subtraction and Multiplication; Transpose of Matrix, Determinant of matrix, Inverse of Matrix, Solving of Equations by Cramer's Rule, Matrix Inversion method, Rank of Matrix.

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the properties of Calculus L3
- Apply knowledge about Methods of differentiation L3

-  
-  
**Pedagogy tools:** Classroom practice, Discussion, Presentations, Assignment, Quizzes, Graphs, Investigate, Diagrams, polls.

**UNIT - III Elementary Calculus** **No of hours 10**

Differentiation: Definition, rules of differentiation, logarithmic differentiation, partial differentiation of first and second order, maxima & minima. Integration: Definition, some standard rules of integration, integration by substitution, integration by parts.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Understand the properties of Calculus L3
- Apply knowledge about Methods of differentiation L3
- Explain and do modelling of Business Applications L3
- Evaluate the partial differentiation of first and second order, maxima & minima L3

**Pedagogy tools:** Classroom practice, Discussion, Presentations, Assignment, Quizzes, Graphs, Investigate, Diagrams, polls.

**UNIT - IV Application of Calculus** **No of hours 10**

Elasticity of demand, Average revenue, Marginal revenue, Average cost, Marginal cost, Total cost, Consumer's surplus, Supply curve of short period and long period in perfect competition, Maximum revenue, Minimum Cost.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Understand the fundamental ideas of Elasticity, Average revenue, and Marginal revenue L2
  - Analyse demand and supply for good in a competitive market L2
  - Analyse the basic concepts of business economics and its role in business decisions L2

**Pedagogy tools:** Classroom practice, Discussion, Presentations, Assignment, Quizzes, Graphs, Investigate, Diagrams, polls.

**UNIT -V Mathematics of Finance** **No of Hours 10**

Simple interest, Compound interest, Annuity, Concept of present value and amount of sum types of annuities, present value and amount of an annuity including the cases of continuous compounding, problems relating to sinking fund.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Understand the basic concepts of mathematics which are applicable in business L1
- Apply the rate of interest and its application in banking and finance L1
- Analyse and understand the basic concepts of Finance Mathematics and its role in decisions L1

**Pedagogy tools:** Classroom practice, Discussion, Presentations, Assignment, Quizzes, Graphs, Investigate, Diagrams, polls.

**Course Outcomes**

1. Apply the rate of interest and its application in banking and finance

2. Understand the properties of Calculus in day to day business
3. Apply knowledge about Methods of differentiation in real business world

#### **TEXT BOOK**


R.C. Joshi (2013.), Business Mathematics, Jalandhar: New Academic Publishing Co..

#### **REFERENCE BOOKS**

1. J.K Singh (2013), Business Mathematics, Mumbai: Himalaya Publishing House.
2. Dr.AmarnathDikshit& Dr. Jinendra Kumar Jain (2011.), Business Mathematics, Mumbai: Himalaya Publishing House.
3. Dr.C.Sancheti and V.K.Kapoor (2012), Business Mathematics, New Delhi: Sultan Chand & Sons.

#### **JOURNALS**

1. American Journal of Mathematics (Johns Hopkins U, Baltimore MD, USA)
2. IMA Journal of Mathematics Applied in Business and Industry (Oxford Univ. Press)
3. Asian Journal of Mathematics (International Press)
4. Canadian Journal of Mathematics (CMS, Ottawa)

	<b>Course Code: MBG109</b>	<b>Indian Business Environment</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>	
			3					3	
	Course Owner	Department of Finance	Syllabus version				1.0		
	Course Pre-requisite(s)	Nil	Contact hours				45		
	Course Co-requisite(s)	Nil	Date Approved						
	Alternate Exposure								

## Introduction

In today's competitive business environment, effective managerial/business decision making requires use of economic concepts and tools. Business efficiency depends on minimization of cost and maximization of production which requires perfect understanding of the economic concepts like demand, supply, production, cost and market conditions. Business economics uses economic concepts and principles by emphasizing on demand and Supply analysis, production & cost analysis and different market structures which are fundamental for further study. This course also introduces important macroeconomic concepts which are indispensable for understanding the functioning of an economy and which also affects the business performance.

## Course Objectives

1. Give outline on the fundamental concepts of business economics
2. Choose the right demand forecasting technique based on the imparted knowledge about demand and supply concepts
3. Specify the importance of cost and output relationships to take production decisions
4. Analyse the market structures under different competitive conditions
5. Apply relevant information for business decisions by gaining knowledge about various macro-economic aspects.

## Unit - I Introduction to Managerial Economics

**No of Hours:8**

Managerial Economics – Nature, scope, importance and application of Managerial Economics concepts in business decision making.

### Learning Outcomes:

After completion of this unit ,the student will be able to

- Explain the concepts of Managerial Economics L1
- Describe the nature, scope and importance of Managerial Economics L1
- Explain the application of managerial economics in business decision making L1

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading

## UNIT–II Demand and Supply Analysis

**No of Hours: 9**

Demand and Supply Analysis: Determinants of demand, types of demand, Law of Demand, determinants of supply, law of supply, market equilibrium, price mechanism. Elasticity of demand, types of elasticity, methods to measure elasticity. Demand forecasting, Methods (Qualitative and Quantitative) of demand forecasting.

### Learning Outcomes:

After completion of this unit, the student will be able to

- Identify the determinants of demand and supply in economics L1
- Describe the process of price mechanism L2
- Calculate various types of demand elasticities L2
- Recognize methods of demand forecasting L2

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading

## UNIT–III Production and Cost analysis

**No of Hour :9**

Production and Cost Analysis: Production function, Laws of Production - Short run - one variable production function, Long run – Iso-quants, Iso-cost line, producer's equilibrium, expansion path, Law of returns to scale. Cost - Cost concepts, Cost output relation - short run cost output relationship, long run cost output relationship, Economies of scale and Dis Economies of Scale.

### Learning Outcomes:



After completion of this unit, the student will be able to L3

- Describe different types of production functions. L2
- Differentiate between various cost concepts L3
- Co-relate the relationship between production and cost analysis decisions L3
- List out various economies and diseconomies of scale L3

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading

#### **UNIT-IV Market Structure**

**No of Hours: 10**

Market Structure - Basis for classification of market power, kinds of competitive market, price and output decisions in perfect competition and imperfect market, Monopoly, Monopolistic, Oligopoly market .  
Market Failures – public goods, social goods, merit goods, administered prices (ceiling price and floor price) and Externalities – Positive and negative externalities.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

- Compare various types of market structures L3
- Analyse the price and output decisions under perfect competitive conditions L3
- Analyse the price and output decisions under imperfect competitive conditions L3
- Compare pricing decisions in the short run and long run L2
- List out various reasons for market Failure L1

**Pedagogy tools:** Blended learning, Caselet, video lectures, self-reading

#### **UNIT-V Macroeconomics**

**No of Hours: 9**

Macroeconomics- National Income-Concepts of national income, methods of calculating national income.  
Inflation causes-demand pull and cost push inflation, measures to control inflation, business cycles -phases of business cycles and measures to control business cycles. Stabilization policies – Monetary Policy and Fiscal Policy.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

- Describe various macroeconomic indicators L1
- Explain various methods of measuring national income L1
- Differentiate monetary and fiscal policy measures L2
- Explain stages of business cycles and its remedial measures L1
- Recognize types of inflation and its corrective measures L2

#### **Course Outcomes:**

6. Explain the concepts of Managerial Economics
7. Evaluate different methods of demand forecasting
8. Distinguish between various cost concepts
9. Evaluate various types of market structures
10. Explain various macroeconomic indicators

#### **Text Books:**

1. Geetika, P.Ghosh, P.R.Choudhury, Managerial Economics, McGraw Hill Education Private Limited, New Delhi, 2018.

2. Dominick Salvatore, Seventh Edition, Adapted Version, Oxford Publication New Delhi, 2014.

#### **Additional Reading :**

#### **Reference Books:**

1. Dr.D.N.Dwivedi, Managerial Economics, Vikas Publishing House, New Delhi, 2015/Latest Edition.
2. Paul G. Keat, Phili K. Y. Young, Sreejata Banerjee, "Managerial Economics", Pearson, New Delhi, 2012/Latest Edition.

#### **Journals**

1. Economic and Political Weekly, Sameeksha Trust, Mumbai
2. GITAM Journal of Management, GITAM Institute of Management, GITAM University, Visakhapatnam
3. Indian Journal of Economics, Academic Foundation, New Delhi
4. GITAM Journal of Management
5. E- Books and E-Journals

## Semester – II

S.No	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA
1	MBG102/ MBG104/ MBG106/ MBG108	Telugu/Sanskrit/Hindi/Special English* (Second Language)	FC	0	3	0	0	0	3	40	60
2	MBG110	Principles and Practice of Management	FC	3	0	0	0	0	3	40	60
3	MBA102	Self Awareness & Personality Development	PC	3	0	0	0	0	3	40	60
4	MAT102	Financial Accounting- II	PC	4	0	2	0	0	4	40	60
5	MBG112	Business Statistics	PC	4	0	2	0	0	4	40	60
6	MAT122*	Excel*	FC	3	0	0	0	0	3	40	60
<b>TOTAL</b>									<b>20</b>		

*L - Lecture; T-Tutorial; P – Practical; S – Skill; J - Project  
FA – Formative Assessment; SA – Summative Assessment*

## B COM - II SEMESTER

### MBG102: TELUGU

#### INTRODUCTION

This course contains a rich selection from Telugu language and literature.

#### COURSE OBJECTIVES

- 1) To enlighten students about the richness and value of the regional language
- 2) To offer working knowledge of Telugu to the students.

#### SYLLABUS

పాఠ్యాంశ క్రమం :

1. నవనయ - గణగౌళవంతుల కథ  
అనంభోర మహాభారతం - ఆదిపర్వం - నాల్గవ అశ్లోకం (120-165) “నరనరుడగు శవంతనునకు” నువండో “దీవో యభూషణాలసంకృత” వరకు
2. తోకకన - మూషిక మార్జాల వృత్తవంతం  
అనంభోర మహాభారతం - శ్లోకపర్వం - మూడవ అశ్లోకం (202 - 242) అడవిలో నాకమఱిఱి  
.....నువండో సౌఖ్యము  
బువందో.
3. అల్లసాని పాదదండ - హంసీ చక్రవాక సంవాదం  
మనుచర్యోత్తరము - ఆరవ అశ్లోకం (62-68) “గణగౌతరవంగీణ” నువండో “జవంభారో భోదుర  
సవంభంబు” వరకు
4. తరంగిణి వంగమాంబ - ఎఱుకత శ్లోక వంకటాచల మాహాత్మ్యం అశ్లోకం (4-51)  
“వకుళను నోనా వోనాహ పరయత్సంబు” నువండో “అనో యోటో” వరకు

అధునోక క్రమం

5. గోమఘోష సత్యనార్యణ - మాకాశ్చో తలొలదొరతనము
6. శోభో - మహాపరనాభావం
7. జాషువ - ముసాపరులు
8. మట్టపాళి నార్యణాచార్యులు - మఘదూతము కథానోకలు
9. హలగుమ్మో పద్మరజు - గాలివాన
10. కౌలకటూరి ఇనాక - ఆకలి
11. కౌతువోనాథ రోడి - నమ్మకున్సనల
12. హల్లపాళి రమారమ - జైలుపాఠకరణం
13. సంధులు - సవర్ణాదోష్టు, గుణ, యణాదోష, వృద్ధి, తోరకి, గ, స, డ, దవా దోష,  
రుగాగమ, ట్టగాగమ, ఆప్రోడోత, ఆత్సంధి మూదలనైనవి.
14. సమాసాలు - తతుమరుష, కర్మధారయ, దోవంధో, దోగు, బహువ్రోహో  
మూదలనైనవి.

## **COURSE OUTCOMES**

- 1) The student learns reading and writing Telugu
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

## **B COM - II SEMESTER**

### **MBG104: SANSKRIT INTRODUCTION**

This course contains a rich selection from Sanskrit language and literature.

## **OBJECTIVES**

- 1) To enlighten students about the richness and value of the classical language
- 2) To offer working knowledge of Sanskrit to the students.

## **LEARNING OUTCOMES**

- 1) The student learns reading and writing Sanskrit
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

## **POETRY :**

- Lesson No. 1 Saranagathi From Valmiki Ramayanam Yuddhakanda 17<sup>th</sup> Canto Slokas 11 – 68
- Lesson No. 2 Ahimsa Paramodharmah From Srimadbharatam, Adiparva 8<sup>th</sup> chapter Sloka 10 – to the end of 11 Chapter 36
- Lesson No. 3 Raghoh Audaryam From Raghuvamsa 5<sup>th</sup> Canto 1 – 35 Slokas

## **PROSE :**

- Lesson No. 4 Mitrasampraptih From Pancatantra – Ist Story (Abridged)
- Lesson No. 5 Modern prose Chikrodakatha Andhra Kavya Kathah By Sannidhanam Suryanarayana Sastry
- Lesson No. 6 Computer Yanthram By Prof. K.V. Ramakrishnamacharyulu

## **GRAMMAR**

### **DECLENSIONS:**

#### **Nouns ending in Vowels:**

Deva, Kavi, Bhanu Dhatr, Pitr, Go, Rama, Mati, Nadee, Tanu, Vadhoo, Matr, Phala, Vari & Madhu

## **SANDHI:**

SwaraSandhi : Savarnadeergha, Ayavayava, Guna, Vrddhi, Yanadesa

VyanjanaSandhi: Scutva, Stutva, Anunasikadvitva, Anunasika, Latva, Jastva

**VisargaSandhi: Visarga Utva Sandhi, VisargalopaSandhi,**

Visarga Repha Sandhi, OoshmaSandhi

SAMASA :

- |                        |                         |
|------------------------|-------------------------|
| (1) Dwandwa            | (2) TatpuruSha (Common) |
| (2a) Karmadharaya      | (2b) Dwigu              |
| (2c) ParadiTatpuruSha  | (2d) GatitatuShu        |
| (2e) UpapadaTatpuruSha | (3) Bahuvrihi           |
| (4) Avyayibhava        |                         |

CONJUGATIONS

IstConjugations – Bhoo, Gam, Shtha, DrhsLabh, Mud,

IInd Conjugation – As

IIIrd Conjugation – Yudh,

IV th Conjugation – Ish

VIII Conjugation – Likh, Kri

IXth Conjugation – Kreen

Xth Conjugation – Kath, Bhash, Ram, Vand.

## MBG106: HINDI

### INTRODUCTION

This course contains a rich selection from Hindi poetry and prose. Grammar and translations from official language are also included.

### COURSE OBJECTIVES

- 1) To enlighten students about the richness and value of the national language
- 2) To offer working knowledge of Hindi to the students.

### SYLLABUS

#### गद्य विभाग (Prose Detailed Text)

1. बाजार दर्शन'	- श्री जैनैंद्र कुमार
2. ईर्ष्या, तू न गई मेरे मन से	- रामधारी सिंह 'दिनकर
3. आपने मेरी रचना पढ़ी?	- हज़ारी प्रसाद द्विवेदी
4. भारतीय साहित्य की एकता	- नन्ददुलारे वाजपेयी
5. अतिथि	- राम विलास शर्मा
6. मेरी रुमाल खो गई	- विद्यानिवास मिश्र
7. कवि और कविता	- आचार्य महावीर प्रसाद द्विवेदी
8. सोना हिरनी	- महादेवी वर्मा
9. कफ़न	- मुंशी प्रेमचन्द

#### उपवाचक विभाग (Non Detailed Text)

1. पुरस्कार	- जयशंकर प्रसाद
2. हार	- मन्नू भंडारी
3. सदाचार का तावीज	- हरिशंकर परसाई
4. आदमी का बच्चा	- यशपाल
5. हार की जीत	- सुदर्शन
6. ठाकुर का कुआं	- मुंशी प्रेमचन्द
7. उसने कहा था	- चंद्रधर शर्मा गुलेरी
8. रोज	- अज्ञेय
9. चीफ की दावत	- भीष्म साहनी

#### व्याकरण विभाग

##### I. निर्देश के अनुसार वाक्यों को बदलकर लिखिए (Rewriting of sentences as directed)

1. कारक (case)
2. लिंग (gender)
3. वचन (number)
4. वाच्य (voice)

##### II. शुद्ध कीजिए (correction of sentences)

1. चाहिए प्रयोग
2. लिंग और वचन संबंधी

##### III. वाक्य प्रयोग (make your own sentences)

- IV. कार्यालय हिंदी: प्रशासनिक  
शब्दबली / परनाम (karyalay Hindi : Administrative terminology)
1. कार्यालयों के नाम
  2. पद नाम
- V. संधि विच्छेद
- VI. विलोम शब्द
- VII. पत्र लेखन
- VII. गंधाश के आधार पर दिए गये प्रश्नों का उत्तर देना चाहिए
- VII. निबंध

## COURSE OUTCOMES

- 1) The student learns reading and writing Hindi
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

## TEXT BOOK

1. Prose Text: Dr. Ajaya Kumar Patnaik, **Gadya Gaurav**, Sonam Prakashan, Badamdadi, Cuttak.
2. Non, Detailed Text: Dr. Gulam Moinuddin Khan, **Charchit Kahaniyan**, Shabnam Pustak Mahal, Badamdadi, Cuttak. Text: Dr. T. Nirmala & Dr. S. Mohan, Padya Manjari, Rajkamal Prakashan, New Delhi.\* Latest Editions

**B COM AAT - II SEMESTER  
MBG108: SPECIAL ENGLISH**

**COURSE OBJECTIVES**

1. Understand and appreciate different literary genres.
2. Recognize and analyse the main elements of different literary genres particularly short stories, essays, and poetry.
3. Demonstrate in written and oral form both the comprehension and the analysis of literary texts (poetry, prose, short stories and essays)
4. Appreciate and apply stylistic differences while communicating in a contemporary context for different purposes
5. Create reasonably professional scripts with correct and varied usage of grammatical structures and punctuation for accurate communication of ideas

**LEARNING OUTCOMES**

**Upon successful completion of Unit 1, the student will be able to:**

1. Demonstrate an understanding of poetry as a literary genre (L2)
2. Identify and describe poetic forms and poetic devices (L2,L3)
3. Analyze and effectively communicate ideas related to the poetic works for their structure and meaning, using correct terminology. (L3,L4)

**UNIT -I**

***Poetry***

1. The Road Not Taken by Robert Frost
2. The Walrus and the Carpenter by Lewis Carroll
3. Captain! My Captain! by Walt Whitman
4. Sonnet 'No-60'-William Shakespeare
5. "The Sun Rising" by **John Donne**

**LEARNING OUTCOMES**

**Upon successful completion of Unit II, the student will be able to:**

- Demonstrate an understanding of short story as a literary genre (L2)
- Identify and describe distinct literary characteristics of the short story form (L2,L3)
- Analyze and effectively communicate ideas related to the short stories for their structure and meaning. (L3,L4)

**UNIT-II**

***Short Stories***

1. My Financial Career -Stephen Leacock
2. A Story from Confucius- Confucius
3. The Barber's Trade Union-Mulk Raj Anand
4. An Occurrence at Owl Creek Bridge by Ambrose Bierce



5. The Story of an Hour by Kate Chopin

### **LEARNING OUTCOMES**

**Upon successful completion of Unit III, the student will be able to:**

- Read essays, and opinions while analyzing the structural and sentence level arrangement of the writing.(L1)
- Examine effective unity, support, coherence, and mechanics in essays.(L4)
- Write essays considered appropriate for the undergraduate level (L5)

### **UNIT-III**

#### *Essays*

1. “A Hanging” – **George Orwell**
2. “Self-Reliance”- **Ralph Waldo Emerson**
3. **“Attitude”**- Margaret Atwood
4. **“The Responsibility of Intellectuals”**- Noam Chomsky
5. “Letter To His 10-Year-Old Daughter”- Richard Dawkins

### **LEARNING OUTCOMES**

**Upon successful completion of Unit IV, the student will be able to:**

- Engage with relevant scholarly works on contemporary issues (L1)
- Able to analyze, describe, and debate the complexities of globalization(L3)
- Situate one’s own reading in terms of society, religion, caste, region, gender, and politics(L4)

### **UNIT-IV:**

#### *Contemporary Issues*

1. “The Globalisation of Inequality”- P. Sainath
2. “Words from an Open Mind to a Closed or Sealed One”- Ramachandra Guha
3. “The idea of India” - Aruna Roy
4. “Why not a separate UN Charter on Casteism?”- K. Balagopal
5. “The root cause of corruption” -Tabish Khair

### **LEARNING OUTCOMES**

**Upon successful completion of Unit V, the student will be able to:**

- Use prewriting techniques to develop ideas in paragraphs and essays.(L2)
- Practice unity, coherence (including transitions), and appropriate writing style.(L2)
- Recognize and incorporate proper grammar and mechanics including parts of speech, verb tense, subject-verb agreement, word choice, spelling, commas, and other punctuation.(L1)
- Write a book/film review(L3)


**UNIT-V: Coursera Courses:**

- Advanced Grammar & Punctuation Project (UCI Division of Continuing Education) 20 hours
- Advanced Writing (UCI Division of Continuing Education) 26 hours

**Course Outcomes**

1. Recognize and incorporate proper grammar and mechanics including parts of speech, verb tense, subject-verb agreement, word choice, spelling, commas, and other punctuation.
2. Use prewriting techniques to develop ideas in paragraphs and essays.
3. Examine effective unity, support, coherence, and mechanics in essays
4. Analyze and effectively communicate ideas related to the short stories for their structure and meaning

Book/Film Review

	Course Code: MBG110	Course Title: Principles and Practice of Management	L	T	P	J	S	C	
			3					3	
	Course owner	Department of Operations	Syllabus version				1.0		
	Course Pre-requisite(s)	NIL	Contact hours				50		
	Course Co-requisite(s)	NIL	Date Approved						
	Alternate Exposure								

## Introduction

One of the most important human activities is managing. Management can be traced back to ancient times whenever there was large-scale endeavor like great pyramids in Egypt, the Great Wall of China, Taj Mahal in India. All these required many people working in groups in a better-coordinated way to achieve a well-defined target over some time. In the present context, of globalization, because of the increasing role of large and complex organizations in the development of the economy, the concept of Management has become very significant for managing the business efficiently.

## Course Objectives

1. To understand theoretical aspects, processes and principles, the scope of Management and its application to modern management practice.
2. To analyze how the field of Management has evolved and its significant contributions
3. To analyze and apply the critical role of managers in modern organizational settings
4. To illustrate and evaluate the importance of planning, organizing, directing and controlling in decision making

## Unit I Management Nature and Concept

No of Hours - 09

Nature, Concept, Scope and Significance; Functions; Management: Art or Science or Profession; Organization vs Administration vs Management, Schools of Management: Contributions of F.W. Taylor, Henry Fayol, Elton Mayo; Roles of Managers; Social Responsibility and Business Ethics.

## Learning Outcomes

After completion of this unit, the student will be able to

- understand the nature and scope of Management L2
- know the differences between Management and Administration L4
- describe different contributions of Management through L2
- summarize the Management and its functions L2
- can apply different managerial roles in Business organization L2

**Pedagogy Tools:** Case study, Lecture cum Discussion, Self-reading, Polls

## Unit II Planning

No of Hours- 09

Concept, Objectives, Types, Steps and Techniques; Making Planning Effective; Decision Making: Steps in Decision Making and Types; Management by Objectives (MBO).

## Learning Outcomes:

After completion of this unit, the student will be able to

- understand the concept and objectives of Planning L2
- analyze the steps and techniques of planning L4
- apply the Decision-making process in Business organizations L2
- explain the importance of MBO in organization L5

**Pedagogy Tools:** Case study, Lecture cum Discussion, Polls, Student Presentations

### **Unit III Organizing**

**No of Hours – 10**

Structure, Nature, Types of Organizations, Principles of Organizing; Departmentalization; Delegation; Decentralization of Authority; Span of Control - Line and Staff Functions; Staffing: Concept, Significance and Functions.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

- aware the concept and principles of Organizing L2
- understand different Organizational structures L4
- explain the difference between Centralization and Decentralization L4
- differentiate the functions of Line and Staff L5

**Pedagogy Tools:** Case study, Lecture cum Discussion, quiz, Student Presentations

### **Unit IV Leading**

**No of Hours – 09**

Introduction, Characteristics of a Leader, Functions of a Leader; Leadership and Management; Principles of Leadership, Styles of Leaders.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

- know the concept and characteristics of leadership L2
- understand the different functions of leadership L2
- explain the distinguish between leadership and Management L4
- analyze and apply different leadership styles L4

**Pedagogy Tools:** Case study, Lecture cum Discussion, Self-reading, quiz, Student Presentations

### **Unit V Controlling**

**No of Hours - 09**

Introduction, Concept of Controlling, Purpose of Controlling; Types of Control; Steps in Controlling; Techniques in Controlling.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

- understand the concept and purpose of Controlling in Organizations L2
- analyze different types of controls L4
- explain different steps in controlling process L2
- apply different controlling techniques in different situations L5

**Pedagogy Tools:** Case study, Lecture cum Discussion, quiz, Student Presentations

#### **Textbooks:**

Harold Koontz & Heinz Weirich (2012), Management, a Global and Entrepreneurial Perspective, New Delhi: Tata McGrawHill Publishing company.

#### **Additional Readings:**

#### **References:**

1. Dipak Kumar Bhattacharyya (2012), Principles of Management: Text and Cases, New Delhi: Pearson Publications.
2. Balasubramanian. N. (2012), Management Perspectives, New Delhi: MacMillan India Ltd.
3. Charles Hill, Steven Mc Shane (2012), Principles of Management, New Delhi: Tata Mac Graw Hill
4. Ricky W. Griffin (2012), Management, New Delhi: Cengage Learning.


5. Terry and Franklin (2011), Principles of Management. New Delhi: AITBS Publishers.
6. Robert Kreitner (2012), Principles of Management. New Delhi: Cengage, South-Western 12 E.

**Course outcomes**

1. Create awareness about the types of organization controls
2. Apply the leadership qualities in a business organization
3. Apply the controlling process in managing a day to day business matters

**Journal(s):**

1. Vikalpa, Indian Institute of Management
2. Journal of General Management., Mercury House Business Publications, Limited
3. Harvard Business Review, Harvard Business School Publishing Co. USA
4. Indian Management, AIMA, New Delhi
5. IJBMT Global Business Innovation, SPIRI
6. GITAM Journal of Management, GIM, GITAM (Deemed to be University)

	Course Code: MBA 102	<b>SELF AWARENESS AND PERSONALITY DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>	
			3					3	
	Course owner	Department of Operations	Syllabus version				1.0		
	Course Pre-requisite(s)	NIL	Contact hours				50		
	Course Co-requisite(s)	NIL	Date Approved						
	Alternate Exposure								

## Introduction

Self-awareness and personality development is going to build upon the students' basic understanding of intelligence, learning and personality. The course would help in relating their learning to its importance in the present industry context in a dynamic and complex environment where stress is on "HUMAN CAPITAL" The main aim of this course is to equip the students with the required theoretical knowledge to gain insight in personality development and self-awareness which would result in better motivation of self and group (team), implementing the same to bring about a cohesive development in their decision making process.

## Course objectives

- 1) To enable the Student to gain an insight into the self and the process of Personality Development
- 2) To enable the student to explain the factors that determine personality.

## SYLLABUS

**UNIT-I:** Personality, Nature and Importance, Individuality, Character, Determinants of Personality, Hereditary Potentials, Environmental Influences, Situational Factors

**UNIT-II:** Self Esteem, Know Yourself, Develop Self Esteem, Face and Accept Reality, Accept Yourself, Self-Improvement, Plan to improve yourself, Visualize your best self, Long term goals, Short term objectives, Action Plans,

Developing Positive Attitudes, Development of Attitudes, Learning Attitudes, Improve your attitudes, Coping with other people's negative attitudes,

**UNIT-III:** Self Motivation, Sources of Motivation, Willingness to work, Unpleasant tasks, Responsibility, Dependability, Self Management, Efficient work habits, Time Management, Resource Management, Stress Management, Thinking Skills, Thinking Defined, Higher-order thinking abilities, Critical thinking, Creative thinking, Decision Making, Problem Solving,

**UNIT-IV:** Transactional Analysis, Nature and Importance, Ego States, Life Positions, Transactions, Johari Window, Nature and Importance, Johari Window as a Model of Interpersonal Interactions,

**UNIT-V:Emotional Intelligence: Nature and Importance, IQ versus EQ, Components of Emotional Intelligence, Self regulation, Self Awareness, Motivation, Empathy, Social Skills.**

Case Analysis (**Not Exceeding 200 words**)

### **Course outcomes**

- 1) The student will be able to understand his/her personality and the process of self-development.
- 2) The student will be able to understand the other's personality too and interact positively.

### **TEXT BOOK**


Wallace and Masters (2012), *Personal Development for Life and Work* 10<sup>th</sup> Edition, New Delhi: Cengage Learning

### **REFERENCE BOOKS**

1. Robbins, Stephen & Sanghi, S. (2013), *Organizational Behavior*, New Delhi: Pearson Education.
2. Clegg, Brian (2012), *Personal Development*, New Delhi: Kogan Page Ltd.,
3. McGrath E H. (2011), *Basic Managerial Skills for All* 6<sup>th</sup> Edition India, Prentice Hall.

### **JOURNALS**

1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam.
2. Harvard Business Review.
3. ICFAI Journal of HRM.
4. HRM Review.

	<b>MAT102</b>	<b>Financial Accounting -II</b>	L	T	P	J	S	C	
			4					4	
	Course Owner	Dept.of Accounting	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				60		
	Course Co-requisite(s)		Date Approved						
	Alternate Exposure								

## Introduction

Accounting is aptly called the language of business. This designation is applied to Accounting because it is the method of communicating business information. The basic function of any language is to serve as a means of communication. Accounting duly serves this function.

## Course Objectives

- 1) To equip the students with knowledge of fundamentals of Financial Accounting systems
- 2) To make students proficient in the application of partnership Accounting practices

## SYLLABUS

### UNIT-I: Accounting of Non-trading concerns

**No of Hours: 10**

Introduction to Non trading concerns. Preparation of Receipts and Payments account – Income and Expenditure account – Balance sheet(NP)

#### Learning outcomes

After the completion of this unit students are able to

- Can prepare the accounting for Non trading concerns L2
- Can prepare of Receipts and Payments account for Non trading concerns L2
- Can prepare of Income and Expenditure account & Balance sheet for Non trading concerns L2

**Pedagogy Tools:** Case study, Lecture cum Discussion, Self-reading, Polls

### UNIT-II:Single entry system

**No of**

**Hours: 10**

Introduction and significance of single entry system – principles – preparation of accounts – convention into double entry system principles – preparation of accounts – conversion into double entry system into single entry system – preparation of final accounts after conversion.(NP)

#### Learning outcomes

After the completion of this unit students are able to

- Can prepare the accounting for single entry system L2
- Can conversion into double entry system into single entry system L2
- Can prepare final accounts after conversion L2



**Pedagogy Tools:** Case study, Lecture cum Discussion, Self-reading, Polls

**UNIT-III:Partnership Accounts – I**  
**Hours: 10**

**No of**

Principles of Partnership Business Features of partnership - Deed – types of Partners - Admission of partner Accounting treatments – Preparation of Accounts – Retirement of a Partner – Accounting treatments Preparation of Accounts after Dissolution. (NP)

**Learning outcomes**

After the completion of this unit students are able to

- Can prepare the accounting for Admission of partner Accounting treatments L2
- Can prepare the accounting for Retirement of a Partner L2
- Can prepare Accounting treatments Preparation of Accounts after Dissolution. L2

**UNIT-IV:Partnership Accounts – II**

**No of Hours: 15**

Death of a Partner – Accounting treatment – Preparation of Accounts after death – Dissolution of Firm – Accounting Treatment – Preparation of accounts after Dissolution. (NP)

**Learning outcomes**

After the completion of this unit students are able to

- Can prepare the accounting for Admission of partner Accounting treatments L2
- Can prepare the accounting for Retirement of a Partner L2
- Can prepare Accounting treatments Preparation of Accounts after Dissolution. L2

**Pedagogy Tools:** Case study, Lecture cum Discussion, Self-reading, Polls

**UNIT-V: Company Accounts**

**No of Hours: 10**

Introduction to company accounts – types of capital Issue of Shares at par, discount and Premium – accounting treatments – forfeiture and reissue of shares – Accounting treatments – Preparation of Balance Sheet (NP)

**Learning outcomes** 49

After the completion of this unit students are able to

- Can prepare the accounting of capital Issue of Shares at par, discount and Premium L2
- Can prepare the accounting for forfeiture and reissue of shares L2
- Can Prepare of Balance Sheet L2

**Pedagogy Tools:** Case study, Lecture cum Discussion, Self-reading, Polls

**Course Outcomes**

1. Understand the Principles - Accounting Concepts and conventions
2. To prepare Subsidiary Books
3. Prepare Trial Balance
4. prepare a Trading Account

**TEXT BOOK**


Mukharjee and Hanif (2013), *Financial Accounting*, New Delhi: Tata Mc-Graw Hill

### **REFERENCE BOOKS**

1. Maheswari S.N & Maheswari S.K (2010), *Introduction to Financial Accounting*, New Delhi: Vikas Publishing House.
2. Tulsian P.C (2011), *Financial Accounting, Volume I and Volume II*, New Delhi: Pearson Education.

### **JOURNALS**

1. The Chartered Accountant : The Institute of Chartered Accountants of India
2. Journal of Accounting and Finance : Research Development Association, Jaipur
3. Indian Journal of Accounting : The India Accounting Association, Udaipur
4. The Accounting World : ICAI Press, Hyderabad

	<b>MBG112</b>	<b>Business statistics</b>	L	T	P	J	S	C	
			4					4	
	Course Owner	Dept. of Accounting	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				60		
	Course Co-requisite(s)		Date Approved						
	Alternate Exposure								

### Introduction

Business Statistics is important, for future managers, to have a firm understanding of the basics of statistics and its application to analyze and create an edge for the business. Student will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC). The student should summarize data, and to make data-driven decisions

### Course Objectives

Understand the basic concepts of Probability and Statistics

Apply the analytical techniques in business transactions that would help in making effective business decisions

Analyze problems in business transactions that would help in making effective business decisions

Evaluate of the summarizing data, Evaluate and to make data-driven decisions

Evaluate competitive advantage for the business

### UNIT - I Introduction to Statistics

**No of Hours:11**

Meaning, Definition and Need - Techniques of Conducting Surveys - Survey Design - Sources of Data - Methods of Primary Data Collection - Sampling - Different types of Sample Design - Data Analysis and Presentation.

### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the concept of conducting Surveys. L2
- Apply sample designs in sources data. L3
- Analyse the method of primary data collection. L4
- Evaluate Sample designs in research. L5

**Pedagogy tools:** Classroom practice, Discussion, Presentations, Assignment, Quizzes, Graphs, Investigate, Diagrams, polls.

### UNIT - II Measures of Central Tendency

**No of Hours: 12**

Mean, Median, Mode. Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Coefficient of Dispersion, Coefficient of Variation, Combined Arithmetic Mean and Combined Standard Deviation.

### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the basics of central tendency and measure of dispersion L2
- Apply central tendency methods in real life and research L3
- Evaluate the measure of dispersion method in real life and research. L5

### UNIT - III Correlation and Regression Analysis

**No of Hours:10**

Meaning of Correlation, Types of Correlation, Methods of Computation of Correlation Coefficient: Karl Pearson and Spearman's Rank; Meaning of Regression, Types of Finding the Regression

Equations: Least Square Principle and Using Regression Coefficient Methods, Prediction Using the Regression Equations.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Understand the basics of correlation and regression L2
- Apply correlation analysis in real life business application L3
- Analyse the regression analysis in real life business application L4
- Evaluation of Prediction using regression equations L5

**Pedagogy tools:** Classroom practice, Discussion, Presentations, Assignment, Quizzes, Graphs, Investigate, Diagrams, polls.

**UNIT - IV Probability**

**No of Hours: 10**

Introduction, Definitions of Various Terms, Definition of Probability and Basic Problems in Probability. Index Numbers: Definition, Uses of Index Number Types of Index Numbers – Laspyre, Paasche's, Fisher's, Cost of Living Index Numbers.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Understand the basics of probability and index numbers L1
- Apply probability and index numbers to solve problems L3
- Analyse the probability and index methods in real life business application L4

**Pedagogy tools:** Classroom practice, Discussion, Presentations, Assignment, Quizzes, Graphs, Investigate, Diagrams, polls.

**UNIT - V Time Series Analysis**

**No of Hours:07**

Definition, Components of Time Series, Measurement of Trend: Least Square Method, Moving Average Method, Report writing - Significance of Report Writing - Steps in Report Writing - Layout of the Research Report.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Understand the basics of the time series analysis L2
- Apply various methods of Time series component trends L3
- Analyse the report written in significance and layout of the research L4


**Pedagogy tools:** Classroom practice, Discussion, Presentations, Assignment, Quizzes, Graphs, Investigate, Diagrams, polls.

**Course Outcomes**

1. Understand the concept of conducting Surveys
2. Understand the basics of central tendency and measure of dispersion
3. Understand the basics of correlation and regression
4. Understand the basics of probability and index numbers
5. Understand the basics of the time series analysis

**Textbook(s):**

1. J.K Sharma (2013), Business statistics, New Delhi: Pearson Education.
2. S.C. Gupta & Indra Gupta (2012), Business Statistics, Hyderabad: Himalaya Publishing House.
3. David M. Levine, David Stephan Timothy C. Krehbiel, Mark L Berenson (2012), Statistics for managers using Microsoft Excel, New Delhi: Prentice Hall India Pvt.
4. Amir D. Aczel, Jayavel Sounderpandian (2011), Complete Business Statistics, New Delhi: Tata McGraw Hill.
5. S.P. Gupta & M.P. Gupta (2012), Business Statistics, New Delhi: Sultan Chand & Sons.

	<b>Course Code:</b> MFT122	Excel	L	T	P	J	S	C	
			2		2			4	
	Course Owner	Dept.of analytics	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				60		
	Course Co-requisite(s)		Date Approved						
	Alternate Exposure								

### Introduction

Excel is an electronic spreadsheet program that is used for storing, organizing and manipulating data. It is usually used in performing a large variety of computations on the data and thus helping the companies to maximise the value of their data. With features provided by Excel, many business firms see it as a vital tool for administration and effective running of a business.

### Course Objectives

1. Understand the concept of range and use it in building excel formulas
2. Understand the usage of different functions in MS Excel
3. Perform what-if analysis using MS Excel
4. Perform multidimensional analysis using Pivot tables and charts
5. Solve basic optimization problems with solver add-in

**UNIT - I                    Title Excel Range and Formulae                    No of Hours: 6**

**Excel Range and Formulae** -Range – Naming range, Building basic formulae, Creating advanced formulae, Using range names in formulae, Troubleshooting formulae

**Learning Outcomes:**

Use names for range in Excel	L3
Build basic formulae	L3
Build advance formulae	L4
Use name range in formulae	L4
Troubleshoot a formulae	L4

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT - II                    Title Functions                    No of Hours: 6**

**Functions:** Text Functions, Logical and Information Functions, Lookup Functions, Date and Time Functions, Math and Statistical Functions, Database Functions.

**Learning Outcomes:**

After completion of this unit, the student will be able to

Apply different text functions <sup>54</sup>	L3
Apply different logical functions	L3
Apply different lookup functions	L3
Apply different math functions	L3
Apply different statistical functions	L3
Apply different date and time functions	L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT - III                    Title Pivot Tables and Charts:                    No of Hours: 6**

**Pivot Tables and Charts:** Creating PivotTables, manipulating PivotTable, Changing calculated value fields, PivotTable Styles, Grouping, sorting and filtering PivotTables, Working with Pivot Charts

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Apply pivot tables on a given problem L3
- Apply chart on a given problem L3
- Perform changing of calculated field values L4
- Perform grouping, sorting and filtering on Pivot table L4

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT - IV Title What – IF Analysis No of Hours: 6**

**What – IF Analysis:** Using Data Tables, Using Scenario Manager, Using Goal Seek

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Distinguish different programs under what-if analysis L2
- Apply data table for a given problem L5
- Apply scenario manager for a given problem L5
- Apply goal seek for a given problem L5

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT - V Title Working with Solver No of Hours: 6**

**Working with Solver:** Using Solver, Marketing Mix problem, Transportation Problem, HR scheduling, Investment Decision

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Use solver for Marketing mix problem L4
- Use solver for Transportation problem L4
- Use solver for HR Scheduling problem L4
- Use solver for Investment decision problem L4
- Evaluate how to use solver for optimization problem L5

**Course Outcomes**

1. Build basic formulae in Excel
2. Apply different functions
3. Apply pivot tables on a given problem
4. Distinguish different programs under what-if analysis
5. Evaluate how to use solver for optimization problem

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**Textbook(s):**

3. Wayne L. Winston, Microsoft Excel - Data Analysis and Business Modeling, Prentice Hall of India

**Reference Book(s):**

3. Paul Mcfedris, Excel Functions and Formulas, Wiley


**Practical Experiments**

Topics <span style="float: right;">56</span>	Type(Experiment, Project, Exercise) Choose an item.
Working with ranges in functions	Programming Exercise
Working with basic functions	Programming Exercise
Working with Lookup functions	Programming Exercise
Working with What if Analysis	Programming Exercise
Working with Pivot tables and charts	Programming Exercise
Working with Solver	Programming Exercise



**Semester – III**

S.No	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA	
1	MBG201	Indian heritage and culture	FC	3	0	0	0	0	3	40	60	
2	MBG203	Business communication	FC	3	0	0	0	0	3	40	60	
3	MAT201	Corporate accounting -1	PC	4	0	0	0	0	4	40	60	
4	MAT203	Indian financial system	PC	3	0	0	0	0	3	40	60	
5	MAT207	Income Tax Law & Practice	PC	3	0	0	0	0	3	40	60	
6	MAT205	Retail bank management	PC	4	0	0	0	0	4	40	60	
<b>TOTAL</b>										<b>20</b>		

	<b>Course Code: MBG 201</b>	<b>INDIAN HERITAGE AND CULTURE</b>	L	T	P	J	S	C
			3					3
	Course Owner	Dept.of operations	Syllabus version		1.0			
	Course Pre-requisite(s)		Contact hours		60			
	Course Co-requisite(s)		Date Approved					
	Alternate Exposure							

### Introduction

In a broad sense culture means anything physical or non-physical which we produce and cultivate. Heritage is something, which we receive from our ancestors. Culture is a product of great forces. This is the peculiarity of Indian culture. It is unique in the world and we Indians are proud of it.

### Course objectives

- To enable the students to have an insight into and understanding of the great heritage and culture of India.
- To sensitize them towards preservation and progression of the same.

### UNIT- I Fundamental Unity of India hours 12

No of

Fundamental Unity of India-Harappan and Vedic Culture- Evolution of Caste System- Political unification of India under Mauryas and Guptas - Cultural achievements. Cultural conditions under the Satavahanas. Contribution of Pallavas and Cholas to art and letters.

### Learning out comes

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After completing this unit the students able to

- Understand the vedic culture L1
- Understand the political unification of India under mourya and guptas L1

### UNIT- II Influence of Islam on Indian Culture hours 12

No of

Influence of Islam on Indian Culture- The Sufi, Bhakti and Vishnavite Movements. Cultural achievements of Vijayanagar rulers. Contribution of Shershah and Akbar to the evolution of administrative system in India-Cultural Developments under Mughals.

### Learning out comes

After completing this unit the students able to

- Understand the islam influence on Indian culture L1
- Understand akbar administration effect on Indian culture L1

**UNIT- III Western Impact on India**  
**hours 12**

**No of**

Western Impact on India- Introduction of Western Education- Social and Cultural awakening and Social reform movements- Raja Ram Mohan Roy- DayanandSaraswati Theosophical Society- Ramakrishna Paramhansa and Vivekananda – IshwarchanderVidyasagar and Veeresalingam. Rise of Indian Nationalism- Mahatma Gandhi- Non violence and satyagraha.

**Learning out comes**

After completing this unit the students able to

- Understand the DayanandSaraswati Theosophical Society L1
- Understand IshwarchanderVidyasagar and Veeresalingam. Rise of Indian Nationalism L1

**UNIT – IV Nature and meaning of Culture**  
**hours 12**

**No of**

Nature and meaning of Culture, the Vedic culture- Upanishadic Culture, ArthaSastra, Culture in Ramayana and Mahabharata.

**Learning out comes**

After completing this unit the students able to

- Understand the DayanandSaraswati Theosophical Society L1
- Understand IshwarchanderVidyasagar and Veeresalingam. Rise of Indian Nationalism L1

**UNIT –V Te culture of Jainism and Buddhism**

**No of hours 12**

The culture of Jainism and Buddhism, Vedanta and Indian culture. Religion and ethical practices.

59

**Learning out comes**

After completing this unit the students able to

- Understand culture of Jainism and Buddhism L1
- Understand Vedanta and Indian culture L1

**Pedagogy tools:** Classroom teaching

**Course Outcomes**

1. understand about Indian culture traditions
2. To understand the features of Vedic and Harappa civilization
3. To know about influence of Islam religion on Indian culture
4. To differentiate the traditions followed during different periods


5. To know the culture in Vedic perio

***Books for Reference:***

MadanlalMalpani&ShamsunderMalpani (2009),*Indian Heritage and Culture*, New Delhi:Kalyani Publishers.

**JOURNALS**

1. GITAM Journal of Management, GITAM Institute of Management, Visakhapatnam.
2. Harvard Business Review, Harvard Business School Publications, US.
3. International Journal of Cross Culture Management, Sage Publication, New Delhi.

	<b>Course Code: MBG 203</b>	<b>Business Communication</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Dept. of operations	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				60		
	Course Co-requisite(s)		Date Approved						
	Alternate Exposure								

## Introduction

Communication plays an important role in the personal as well as professional life of an individual. This is especially true in the case of corporate and management spheres wherein good business communication skills are indispensable. Globalization and information technology have led to paradigm shifts in the pattern and frequency of communication. Hence, this course is designed to enable students to know and apply the varied aspects of communication and to develop in them the required oral and written business communication skills.

## Course objectives

1. Expose learners to variety of texts to interact with them
2. Capability to increase learners to visualize texts and its reading formulas
3. Develop critical thinking.
4. Develop a more humane and service-oriented approach to all forms of life around them.
5. Improvement in their communication skills for larger academic purposes and vocational purposes
6. Critical participants in their everyday business life

## SYLLABUS

### Unit I Introduction to Business Communication

**No of hours 12**

Introduction to Business Communication-Characteristics of Effective Organizational Communication- Basic Forms of Communication-Process of Communication- Principles of Effective Business Communication-7C's.

#### Learning outcomes

After completing this unit, the students able to

- Understand the DayanandSaraswati Theosophical Society L1
- Understand IshwarchanderVidyasagar and Veeresalingam. Rise of Indian Nationalism L1

### Unit II Academic Vocabulary and English

**no of hours**

**12**

Academic Vocabulary and English for Business-Creative Writing Critical Thinking: Introduction to critical thinking-Benefits-Barriers-Reasoning-Arguments-Deductive and inductive arguments

-Fallacies-Inferential comprehension Critical thinking in academic writing-Clarity-Accuracy-Precision -Relevance.

#### Learning outcomes

After completing this unit the students able to

- Understand the DayanandSaraswati Theosophical Society L1
- Understand IshwarchanderVidyasagar and Veeresalingam. Rise of Indian Nationalism L1

**Unit III Business letters**  
**hours 12**

**No of**

Business letters–layout of Business letters-types-Business enquiries and replies–offers–quotations–orders–complaints and adjustments–collection letters–circular letters–status enquiries.

Email Writing-The Process of Writing E Mails, breaking it Down–The PAIBOT echnique,Structuring an E-Mail–The3T’s–Introduction, Body and Conclusion, Effective Subjectlines, Salutation and Signing off-Teleconferencing, videoconferencing

**Learning out comes**

After completing this unit the students able to

- Deaft layout of Busines letters L1
- Understand How to draft an email in business environment L2

**Unit IV Communication in Business Environment**  
**of hours 12**

**No**

Communication in Business Environment: Business Meetings, Notice,Agenda, Minutes-Press Releases - Corporate Communication: Internal and External, Group Discussion, Seminars, Presentations.-Reporting of Proceedings of a meeting. Office Memorandum, Office Orders, Press Release

Listening: Active listening–Barriers to listening–Listening and note taking–Listening to announcements–Listening to news on the radio and television.

**Learning out comes**

After completing this unit the students able to

- Understand Business Meetings, Notice,Agenda, Minutes-Press Releases - Corporate Communication L1
- Understand Barriers to listening and note taking–Listening to announcements–Listening to news on the radio and television. L1

**Unit V Reports and Presentations**  
**hours 12**

**No of**

Reports and Presentations-Business reports and Proposals,Format,visualaids and contents, Oral Business presentations.Job Application and Resume Writing

**Learning out comes**

After completing this unit the students able to

- Prepare reports and Proposals,Format,visualaids L2
- Prepare the job applications and their own resumes L2


**Course Outcomes**

1. Understand Reports and Presentations
2. Understand Communication in Business Environment
3. Understand and draft Business letters

4. Understand the academics vocabulary

**Reference Books:**

1. R.C.Bhatia.BusinessCommunication.
2. R.K. Madhukar. BusinessCommunication.
3. ShrafRavi.EffectiveTechnicalCommunication.
4. MarilynAnderson,PramodKNayarandMadhuChandraSen.CriticalThinking,
5. LesikarR.V&FlatelMV,BasicCommunicationSkillsforempoweringtheinternetgeneration,Tata-McGrawHill, 2009.2.
6. SharmaRC&MohanK,BusinessCorrespondence&ReportWriting,TMH,2009

	Course Code: <b>MAT 201</b>	<b>corporate accounting – I</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Dept.of operations	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				60		
	Course Co-requisite(s)		Date Approved						
	Alternate Exposure								

## Introduction

Accounting is aptly called the language of business. This designation is applied to Accounting because it is the method of communicating business information. The basic function of any language is to serve as a means of communication. Accounting duly serves this function.

## Course Objects

1. To provide the knowledge relating to the Accounting Standards. 2. To enable students to company final accounts using computers 3. Analyze a company's financial statements and come to a reasoned conclusion about the financial situation of the company.
2. Use accounting and business terminology, and understand the nature and purpose of generally accepted accounting principles (GAAP).
3. To enable the students to prepare financial statements of Insurance and Bank Companies
4. To equip the students with knowledge of fundamentals of Financial Accounting systems
5. To enable the students to prepare financial statements of Insurance and Bank Companies.

## SYLLABUS

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### UNIT- I Accounting Standards 10

**No of Hours:**

Valuation of Goodwill and Shares Accounting Standards - Need and importance - An overview of Indian Accounting Standards. Valuation of Goodwill - Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

### Learning out comes

After the completion of this unit the students can

- Apply the accounting concepts in valuation of the goodwill under various methods L3
- Account the goodwill as per AS 28 L3

### UNIT- II Final Accounts 10

**No of Hours:**



issue of Bonus shares and Profits Prior to Incorporation. Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers. Issue of bonus shares – provisions of company’s Act and SEBI guide lines. Acquisition of business and profits prior to incorporation. – Accounting treatment.

**Learning out comes**

After the completion of this unit the students can

- Apply the accounting issue of Bonus shares and Profits Prior to Incorporation L3
- Account as per provisions of company’s Act and SEBI guide lines. Acquisition of business and profits prior to incorporation L3

**UNIT- III Amalgamation and internal Reconstruction Amalgamation No of Hours: 10**

In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter-company holdings) Recording of transactions relating to mergers using computers. Internal Reconstruction - Accounting Treatment– Preparation of final statements after reconstruction.. Recording of transactions relating to Internal Reconstruction using computers

**Learning out comes**

After the completion of this unit the students can

- Calculate the [purchase consideration L3
- Account in the books of transferor and transferee (as per Accounting Standard 14 L3

**UNIT – IV Bank Accounts Bank Accounts No of Hours: 10**

Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances –Non performing assets - Legal provisions relating to Preparation of final accounts – Preparation of bank final Accounts using computers

**Learning out comes**

After the completion of this unit the students can

- Apply the accounting concepts in rebate on bills discounted L2
- Apply Legal provisions relating to Preparation of final accounts L3

**UNIT –Accounts of Insurance Companies Life Insurance Companies No of Hours: 10**

Preparation of Revenue Account, Profit and loss account, Balance Sheet and Valuation Balance Sheet. General insurance Preparation of final accounts-with special reference to fire&marine insurance only

### **Learning outcomes**

After the completion of this unit the students can


- Prepare the financial statements of any company of GIC L3
- Apply the accounting concepts for accounting the fire and marine insurance L3

### **Course Outcomes**

1. Analyze a company's financial statements and come to a reasoned conclusion about the financial situation of the company
2. Use accounting and business terminology, and understand the nature and purpose of generally accepted accounting principles (GAAP).
3. Explain the objective of financial reporting, the elements of the financial statements, and the related key accounting assumptions and principles.
4. To equip the students with knowledge of fundamentals of Financial Accounting systems
5. To make students proficient in the application of partnership Accounting practices

### **Books for Reference:**

- Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons
  - Accountancy – III Tulasian Tata Mcgraw Hill Co 2.Accountancy - III S.P. Jain & K.L Narang Kalyani Publishers
  - Financial Accounting Dr.V.K.Goyal Excel Books
  - Introduction to Accountancy T.S.Grewal S.Chand and CO
  - Modern Accountancy Vol-II Haneef and Mukherjee Tata Mcgraw Hill co
  - Advanced Accountancy Arulanandam Himalaya publishers
  - Advanced Accountancy Vol-II S.N.Maheshwari & V.L.Maheshwari Vikash Publishing co.
  - Advanced Accountancy: Shukla and Grewal S.Chand & Co
  - Advanced Accountancy: R.L. Gupta and Radhaswamy Sulthan Chand &sons
  - 10. Corporate Accounting Goyal VK Excel
  - 11. Corporate Accounting Verma KK Excel
  - Mukharjee and Hanif (2013), *Financial Accounting*, New Delhi: Tata Mc-Graw Hill
- JOURNAL
1. The Chartered Accountant : The Institute of Chartered Accountants of India
  2. Journal of Accounting and Finance : Research Development Association, Jaipur
  3. Indian Journal of Accounting : The India Accounting Association, Udaipur
  4. The Accounting World :ICFAI Press, Hyderabad

	<b>Course Code: MAT 203</b>	<b>INDIAN FINANCIAL SYSTEM</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Dept.of finance	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				60		
	Course Co-requisite(s)		Date Approved						
	Alternate Exposure								

## Introduction

The significance of the banking sector in India has been continuously upward for several decades. The sector is playing a role of a catalyst in the development of the economy. The Banks started playing a critical role in the social development process and became a partner in Government's welfare schemes and policies. The Principles of and Practices of Banking course explores the fundamental principles and practices of banking and credit in India. It helps students to understand basics of banking and regulation to recent developments in Banking technology.

## Course Objectives

1. To understand the Indian financial system, role of commercial Banks, RBI in India and the regulations of Indian Banks.
2. To comprehend the banking Principles
3. To give the student adequate exposure to banking practice.
4. To acquaint and apply innovations in the banking sector.
5. To give an overall exposure to banking Principles and Practice.

## UNIT – I Banking System and Structure

**No of Hours: 09**

Banking system and structure in India: Evolution of Indian Banks-Types of banks; Commercial Banks, Cooperative Banks, Role of RBI; Banking Regulation, Constitution, Objectives, Functions of RBI, Tools of Monetary control; Regulatory Restrictions on Lending. Types of Banking- Retail, Wholesale and International Banking.

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### Learning Outcomes:

After completion of this unit, the student will be able to

- |   |    |
|---|----|
| <input type="checkbox"/> Understand the need and importance of Banking system and structure | L1 |
| <input type="checkbox"/> Explain the Role of Reserve Bank of India                          | L1 |
| <input type="checkbox"/> Understand essence of Banking regulation                           | L1 |
| <input type="checkbox"/> Elucidate objectives and functions of RBI                          | L1 |
| <input type="checkbox"/> Acquaint Tools of monetary control and regulatory restrictions.    | L5 |

**Pedagogy tools:** Blended learning, video lectures, self-reading and Coursera

## UNIT – II Risk management and Basel Accords

**No of Hours: 09**

Introduction to Risk Management and Basel I,II &III Accords. Role and functions of CIBIL. Fair practices code for debt collection. Principles of Lending: Cardinal Principles, Non-fund based limits, Credit appraisal Techniques. Cash management services and its importance.

### Learning Outcomes:

After completion of this unit, the student will be able to

- |  |    |
|--|----|
| • Know the importance of Risk Management                           | L3 |
| • Understand the Basel Accords                                     | L3 |
| • acquaint and apply CIBIL fair practices code for debt collection | L2 |

- Explain Principles of lending Apply credit appraisal techniques L5
- Know the importance of Cash management services L1

**Pedagogy tools:** Blended learning, video lectures, self-reading

### UNIT – III Functional Banks

**No of Hours: 09**

Banker Customer Relationship: Types, Different Deposit Products & Services, Services to customers and Investors; PMLA Act; KYC Norms; Banker as lender: Types of loans, Overdraft facilities, Discounting of bills, Financing book Debts and supply bills- Charging of Security bills- pledge, mortgage

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the relationship between customer and banker L1
- Familiarize with different types products and services offered by banks L3
- Understand KYC norms and PMLA Act L2
- Know services offered to customers and investors L5
- Explain various types of loans and other facilities offered by banks L1

**Pedagogy tools:** Blended learning, video lectures, self-reading, Coursera

### UNIT – IV Customer Protection

**No of Hours: 9**

COPRA Act and its operational aspects; Banking Ombudsman Scheme; Role and duties Paying and collecting Banks; Banker Protection under Negotiable Instrument Act- Endorsement, Forged Instruments- Bouncing of Cheques and their implications; Operational aspects of opening and maintaining accounts of various types of account holders. Ancillary Services: Remittances & Safe Deposit lockers, Govt Business, EBT

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand COPRA Act and operational aspects L1
- Know the importance of Banking Ombudsman Scheme L3
- Explain role and duties paying and collecting banks L3
- Summarize negotiable instrument act and its implications L5
- Understand various ancillary services offered by banks L3

**Pedagogy tools:** Blended learning, video lectures, self-reading

### UNIT – V Banking Technology

**No of Hours: 9**

Computer Systems: LAN, WAN, UPS, Core banking, Data warehousing, Data Mining. Digital Banking: ATMs, Electronic Kiosks- CDK, BNA, PBP; Cards – Types, Networks, Wallets; PPI. Electronic Banking – Internet & Mobile Banking. Trends In Communication Networks for Banking: EFT System, SWIFT, RTGS, NEFT, Automated Clearing System. Digital Payment Systems – NPCI

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Explain essential computer systems in Banking lik LAN, WAN, UPS etc L3
- Understand the concept of Digital Banking and application L3
- Summarize various types of cards issued banks to their customers L2
- Familiarize with electronic banking L5
- Be aware of recent trends in communication networks for banking L1

**Pedagogy tools:** Blended learning, video lectures, self-reading

#### Course outcomes

1. Understand the banking technology
2. Understand the functions of bank

3. Understand the how the customer protection takes place
4. Understand Indian Banking system

**Textbook(s):**

1. Principles and Practices of Banking, IIFB, 5th Edition 2021
2. Principles And Practices Of Banking (Paperback, N S TOOR & ARUNDEEP TOOR) 14<sup>th</sup> Edition

**Reference Book(s):**


1. Shekhar&Shekhar (2010),*Banking Theory and Practice*, New Delhi: Vikas Publishing House.
2. P.K. Srivastav(2011),*Banking Theory and Practice*, New Delhi:Vikas Publishing House.
3. Sundaram& P.N. Varshney (2010), *Banking Theory, Law and Practice*, New Delhi:S.Chand& Co.
4. Padmalatha Suresh and Justin Paul (2013),*Management of Banking and Financial Services*, New Delhi: Pearson Education.

**Journal(s):**

1. GITAM Journal of Management, Visakhapatnam.
2. The Journal of Banking Studies, Mumbai.

**Website(s):**

<https://www.icai.org/>

	<b>Course Code: MAT 207</b>	<b>INCOME TAX LAW AND PRACTICE</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Dept.of finance	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				60		
	Course Co-requisite(s)		Date Approved						
	Alternate Exposure								

## Introduction

In today's world income tax has become an inseparable variant in every business environment. Every accounts person is expected to handle the income tax issues in the day to day transactions of a business. The course aims to develop knowledge and skills relating to the Indian tax system as applicable to individuals, single companies and groups of companies.

## Course objectives:

- To understand filing of returns, payment of taxes and understanding of due dates for payment and filling.
- To explain and compute total income of individuals under five heads of income
- To understand about various deductions and exemption of income tax

On successful completion of this course, students will be able to:

## SYLLABUS

### UNIT-I: Introduction

**No. of Hours: 10**

Preliminary Concepts, Definitions, Basis of Charge, Residential Status and Exemption u/s 10. Income from Salaries: Salaries, Deduction from Salaries, Perquisites and Profits in Lieu of Salaries

### Learning outcomes

After completion of this unit students can

- Compute the income from salaries head L2
- Compute the deductions that are available under the income tax related to salaries L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### UNIT-II: Income from House Properties

**No. of Hours: 10**

Annual Value Determination, Deductions from House Property, Unrealized Rent, Arrears of Rent, Co-ownership; Profits and Gains from Business and Profession: Computation, Deductions allowed with respect to building, machinery, plant and furniture, Depreciation, Investment in new Plant and Machinery.

### Learning outcomes

After completion of this unit students can

- Compute Annual Value Determination, Deductions from House Property, Unrealized Rent, Arrears of Rent, Co-ownership, etc L3
- Compute the Profits and Gains from Business and Profession L3

**UNIT-III Capital Gains No. of Hours: 10**

Capital Assets, Transactions not regarded as Transfer, Computation of Capital Gains, Cost for certain specified modes of acquisition, Capital gains and cost of acquisition for Depreciable and Non-Depreciable assets, Guideline value v/s full value of consideration, forfeiture of advance received, Exemptions u/s 54, Cost of Improvement, Reference to Valuation Officer; Income From Other Sources: Sources, Deductions, amounts not deductible.

**Learning outcomes**

After completion of this unit students can

- Compute the income from salaries head L2
- Compute the deductions that are available under the income tax related to salaries L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT-IV Basics of Set-Off and Carry Forward No. of Hours: 10**

Clubbing of Income of another person in assesses Total Income; Deductions under Chapter VI-A (Only Payment based deductions i.e. 80C to 80GGC); Comprehensive problem on computing an assesses total income

**Learning outcomes**

After completion of this unit students can

- Compute Clubbing of Income of another person in assesses L3
- Compute the Deductions under Chapter VI-A L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT-V Advance Tax ,TDS,Interest etc No. of Hours: 10**

Computation of interest u/s 234A,B and C, Tax Deducted at Source – payments on which TDS is warranted, Rates of Deduction of TDS, Filing of Return – PAN, Tax Returns Prepares, Who should sign the return, due date for filing ITR.

**Learning outcomes**

After completion of this unit students can

- Compute Computation of interest u/s 234A,B and C L3
- File of Return of income L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading


**Course Outcomes**

1. Know about TDS,Interest etc
2. Compute Income from House Properties
3. Compute the income from business or profession
4. Apply the income tax provisions in day to day business

***Text Book Prescribed:***

**T. N. Manoharan and G.R. Hari (2015), *Direct Taxation*, New Delhi: Snow White Publication.**



	Course Code: <b>MAT 205</b>	<b>RETAIL BANKING MANAGEMENT</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Dept.of finance	Syllabus version				1.0		
	Course Pre-requisite(s)		Contact hours				60		
	Course Co-requisite(s)		Date Approved						
	Alternate Exposure								

### Introduction

The significance of the banking sector in India has been continuously upward for several decades. The sector is playing a role of a catalyst in the development of the economy. The Banks started playing a critical role in the social development process and became a partner in Government's welfare schemes and policies. The Principles of and Practices of Banking course explores the fundamental principles and practices of banking and credit in India. It helps students to understand basics of banking and regulation to recent developments in Banking technology.

### Course Objectives

6. To understand the Indian financial system, role of commercial Banks, RBI in India and the regulations of Indian Banks.
7. To comprehend the banking Principles
8. To give the student adequate exposure to banking practice.
9. To acquaint and apply innovations in the banking sector.
10. To give an overall exposure to banking Principles and Practice.

### UNIT – I Banking System and Structure

**No of Hours: 09**

Banking system and structure in India: Evolution of Indian Banks-Types of banks; Commercial Banks, Cooperative Banks, Role of RBI; Banking Regulation, Constitution, Objectives, Functions of RBI, Tools of Monetary control; Regulatory Restrictions on Lending. Types of Banking- Retail, Wholesale and International Banking.

### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the need and importance of Banking system and structure L1
- Explain the Role of Reserve Bank of India L1
- Understand essence of Banking regulation L1
- Elucidate objectives and functions of RBI L1
- Acquaint Tools of monetary control and regulatory restrictions. L5

**Pedagogy tools:** Blended learning, video lectures, self-reading and Coursera

### UNIT – II Risk management and Basel Accords

**No of Hours: 09**

Introduction to Risk Management and Basel I,II &III Accords. Role and functions of CIBIL. Fair practices code for debt collection. Principles of Lending: Cardinal Principles, Non-fund based limits, Credit appraisal Techniques. Cash management services and its importance.

### Learning Outcomes:

After completion of this unit, the student will be able to

- Know the importance of Risk Management L3
- Understand the Basel Accords L3
- acquaint and apply CIBIL fair practices code for debt collection L2
- Explain Principles of lending Apply credit appraisal techniques L5

- Know the importance of Cash management services L1

**Pedagogy tools:** Blended learning, video lectures, self-reading

### UNIT – III Functional Banks

**No of Hours: 09**

Banker Customer Relationship: Types, Different Deposit Products & Services, Services to customers and Investors; PMLA Act; KYC Norms; Banker as lender: Types of loans, Overdraft facilities, Discounting of bills, Financing book Debts and supply bills- Charging of Security bills- pledge, mortgage

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the relationship between customer and banker L1
- Familiarize with different types products and services offered by banks L3
- Understand KYC norms and PMLA Act L2
- Know services offered to customers and investors L5
- Explain various types of loans and other facilities offered by banks L1

**Pedagogy tools:** Blended learning, video lectures, self-reading, Coursera

### UNIT – IV Customer Protection

**No of Hours: 9**

COPRA Act and its operational aspects; Banking Ombudsman Scheme; Role and duties Paying and collecting Banks; Banker Protection under Negotiable Instrument Act- Endorsement, Forged Instruments- Bouncing of Cheques and their implications; Operational aspects of opening and maintaining accounts of various types of account holders. Ancillary Services: Remittances & Safe Deposit lockers, Govt Business, EBT

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand COPRA Act and operational aspects L1
- Know the importance of Banking Ombudsman Scheme L3
- Explain role and duties paying and collecting banks L3
- Summarize negotiable instrument act and its implications L5
- Understand various ancillary services offered by banks L3

**Pedagogy tools:** Blended learning, video lectures, self-reading

### UNIT – V <sup>74</sup> Banking Technology

**No of Hours: 9**

Computer Systems: LAN, WAN, UPS, Core banking, Data warehousing, Data Mining. Digital Banking: ATMs, Electronic Kiosks- CDK, BNA, PBP; Cards – Types, Networks, Wallets; PPI. Electronic Banking – Internet & Mobile Banking. Trends In Communication Networks for Banking: EFT System, SWIFT, RTGS, NEFT, Automated Clearing System. Digital Payment Systems – NPCI

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Explain essential computer systems in Banking lik LAN, WAN, UPS etc L3
- Understand the concept of Digital Banking and application L3
- Summarize various types of cards issued banks to their customers L2
- Familiarize with electronic banking L5
- Be aware of recent trends in communication networks for banking L1

**Pedagogy tools:** Blended learning, video lectures, self-reading

#### Course Outcomes

1. Students shall able to deal with banking transactions, personal or professional with a better understanding.
2. To enable the student to know the basics of a financial system

3. The student will know the role of financial system in economic development of a nation
4. The student will learn about Indian financial markets, regulators of financial markets, financial institutions
5. Enhancement of knowledge about financial services in India

**Textbook(s):**

3. Principles and Practices of Banking, IIFB, 5th Edition 2021
4. Principles And Practices Of Banking (Paperback, N S TOOR & ARUNDEEP TOOR) 14<sup>th</sup> Edition

**Reference Book(s):**

5. Shekhar&Shekhar (2010),*Banking Theory and Practice*, New Delhi: Vikas Publishing House.
6. P.K. Srivastav(2011),*Banking Theory and Practice*, New Delhi:Vikas Publishing House.
7. Sundaram& P.N. Varshney (2010), *Banking Theory, Law and Practice*, New Delhi:S.Chand& Co.
8. Padmalatha Suresh and Justin Paul (2013),*Management of Banking and Financial Services*, New Delhi: Pearson Education.

**Journal(s):**

3. GITAM Journal of Management, Visakhapatnam.
4. The Journal of Banking Studies, Mumbai.

**Website(s):**

<https://www.icai.org/>

### SEMESTER – IV

S.No	Code No.	Title of the Course	Level of course	Theory	Practical	Credits	Internal Assessment Marks	External Assessment Marks	Total Marks
1.	MBG202	Environmental science	Foundation Compulsory	3	-	3	40	60	100
2.	MAT202	Ethics and Corporate Governance	Core	3	-	3	40	60	100
3.	MAT204	Business Laws	Core	3	-	3	40	60	100
4.	MAT206	Tally (internal assessment)	Core	4	-	4	100	-	100
5.	MAT208	Organizational Behavior	Core	3	-	3	40	60	100
6.	MAT210	Insurance management	Core	3	-	3	40	60	100
7.	MAT212	Semester End Viva-Voce	Core Skill Building	-	-	1	50	-	50
<b>TOTAL....</b>				<b>19</b>	<b>0</b>	<b>20</b>	<b>350</b>	<b>300</b>	<b>650</b>


### PROFESSIONAL COMPETENCY DEVELOPMENT COURSES IN SEMESTER-IV

S.No.	Code No.	Title of the Course	Theory	Practical	Credits	Internal Assessment Marks	External Assessment Marks	Total Marks
1.	MBA358	Current Business Affairs (CBA)		2		50	-	50

- CBA courses across 4 semesters carry 4 credits to be shown in VI semester only.

### Note

\*the Student need to do summer internship at end of second year during summer vacation in any Organization/Firm for a period of 6 weeks, carrying 3 credits which will be awarded in 5 Semester.

	<b>MBG202</b>	<b>environmental science</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Department of Operations	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

## Introduction

The course enables the students to adapt eco-centric thinking and actions rather than human-centric thinking on natural resources, their utilization and conservation. The course also focuses on the importance of ecosystems, biodiversity and their degradation led to pollution. This course helps in finding solutions through application of control measures to combat pollution and legal measures to achieve sustainable development.

## Course Objectives

1. To impart knowledge on natural resources and its associated problems.
2. To familiarize learners about ecosystem, biodiversity, and their conservation.
3. To introduce learners about environment pollution.
4. To acquaint learners on different social issues such as conservation of water, green building concept.
5. To make learners understand about the present population scenario, its impacts and role of informational technology on environment and human health.
6. To make learners understand about the importance of field visit.

## UNIT – I Multidisciplinary nature of environmental studies & Natural Resources No of Hours:12

Multidisciplinary nature of environmental studies Definition, scope and importance. Need for public awareness. Natural resources and associated problems. Uses and over exploitation of Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

Activity:

1. Planting tree saplings
2. Identification of water leakage in house and institute-Rectify or report
3. Observing any one day of a week as Car/bike/vehicle free day

## Learning Outcomes:

After completion of this unit

- List different natural resources and their uses. L1
- Relate how the over-exploitation of natural resources impact human life L1
- Find the role of an individual in the conservation of natural resources. L1
- Recall the demand of potable water in a community. L1
- Explain the equitable use of natural resources for sustainable lifestyles. L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## UNIT – II Ecosystem and biodiversity

**No of hours 12**

**Ecosystem:** Structure components of ecosystem: Biotic and Abiotic components. Functional components of an ecosystem: Food chains, Food webs, Ecological pyramids, Energy flow in the ecosystem (10% law), Ecological succession. Biogeochemical cycle: (Nitrogen, carbon, Phosphorus cycle).

**Biodiversity:** Definition, Biogeographical classification of India, Values of biodiversity: consumptive use, productive use, social, ethical, aesthetic and optional values. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching, man wildlife conflicts. Conservation of biodiversity: In – situ and Ex-situ

Activity”

1. Visit to Zoological Park-Noting different ecosystem

2. Biodiversity register- Flora and fauna in the campus

### **Learning Outcomes:**

After completion of this unit, the student will be able to

- Demonstrate how ecosystem functions.
- Summarize the structure and function of terrestrial and aquatic ecosystems.
- Explain the values and threats to biodiversity.
- Identify the importance of conservation of biodiversity

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## **UNIT –III Environmental Pollution**

**No of Hours:12**

Definition Causes, effects, and control measures of: -Air pollution. Water pollution. Soil pollution. Marine pollution. Noise pollution. Nuclear hazards. Solid waste Management: Causes, effects, and control measures. Role of an individual in prevention of pollution. Pollution case studies.

Activity

1. Visit to treatment plant and documentation.
2. Documentation of segregation of solid waste-Dry and Wet

### **Learning Outcomes:**

After completion of this unit, the student will be able to

- Identify causes, effects, and control measures of pollution (air, water & soil) L3
- Choose different types of pollutants. L3
- Experiment with the pollution related case studies. L3
- Solve solid waste issues but appropriate management techniques. L3
- Analyse the role of an individual in prevention of pollution. L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## **UNIT – IV Social Issues and the Environment**

**No of Hours: 10**

From Unsustainable to Sustainable development Urban problems related to energy. Water conservation, rainwater harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns related to mining, dams, Case Studies. Environmental ethics: Issues and possible solutions. Green building concept, Role of remote sensing and GIS in ground water exploration. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation.

Activity:

1. Observing zero hour at individual level-documentation.
2. Eco friendly idols.
3. Rainwater harvesting-creating storage pits in nearby area.

### **Learning Outcomes:**

After completion of this unit, the student will be able to

- Examine different water conservation methods.
- Survey remote sensing and GIS methods in exploration of ground water.
- Function of green building concept.
- Discover the consequences of global warming, acid rains and ozone layer depletion.
- Improve wasteland reclamation

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## **UNIT – V Human Population and the Environment**

**No of Hours:12**

Population growth, variation among nations. Family Welfare programme. Environment and human health. HIV/AIDS, Human rights. Value Education. Women and Child Welfare. Role of Information Technology in Environment and human health. Environment Legislation. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act. Environmental Protection Act, Issues involved in enforcement of environmental legislation. Public awareness.

Activity:

1. Visit to a local polluted site-industry/agriculture
2. Identifying diseases due to inappropriate environmental conditions

### **Learning Outcomes:**

- After completion of this unit, the student will be able to
- Predict population growth and variation among nations.
- Adapt value education.
- Discuss women and child welfare.
- Theorize different environmental legislation acts and issues involved in enforcement of legislation.
- Justify the role of information technology in environment and human health.

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### Course Outcomes

1. To impart knowledge on natural resources and its associated problems.
2. To familiarize learners about ecosystem, biodiversity, and their conservation.
3. To introduce learners about environment pollution.
4. To acquaint learners on different social issues such as conservation of water, green building concept.
5. To make learners understand about the present population scenario, its impacts and role of informational technology on environment and human health.
6. To make learners understand about the importance of field visit.

### Text Book(s)

1. Erach Bharucha. Textbook of environmental studies for undergraduates courses-Universities Press,India Private Limited. 2019.
2. Kaushik A and Kaushik C.P. Perspectives in Environmental Studies. New Age InternationalPublishers Edition-VI. 2018.
3. Dave D Katewa S.S. Textbook of Environmental Studies, 2<sup>nd</sup> Edition. Cengage Learning India. 2012.

### Additional Reading

1. Benny Joseph. Textbook of Environmental Studies 3<sup>rd</sup> edition, McGraw Hill Publishing company limited. 2017.


### Reference Book(s):

3. McKinney M.L., Schoch R.M., Yonavjak L. Mincy G. Environmental Science: Systems and Solutions. Jones and Bartlett Publishers. 6<sup>th</sup> Edition. 2017.
4. Botkin D.B. Environmental Science: Earth as a Living Planet. John Wiley and Sons. 5<sup>th</sup> edition. 2005.

### Journal(s):

1. <https://www.tandfonline.com/loi/genv20>
2. <https://library.lclark.edu/envs/corejournals>



	<b>MAT202</b>	<b>Ethics and Corporate Governance</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Department of Human Resources	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

### Introduction:

Ethics and responsibility in Business has received critical focus in the wake of the various corporate scams that rocked the global economy. It is believed by many that in the own interest of business, importance be given to ethical functioning. Business decisions often concern complicated situations that are neither totally ethical nor totally unethical. The need for imparting sound ethics and a responsible mind-set in the future leaders is considered as one of the important aspects of higher education. Decision making, when facing ethical dilemmas that arise in a wide range of contemporary business practices, is crucial, and is enabled through moral reasoning and understanding ethical norms of individuals and organisations.

### Course Objects

1. Explain the concepts of personal and professional ethics.
2. Describe the importance of business ethics and understand the need for ethical decision making.
3. List out various ethical issues in functional areas of business management.
4. Identify different corporate governance models.
5. Explain the role of the board and governance committees in corporate governance

**UNIT I: Ethics and Values** 80

**No of hours 8**

Understanding ethics and values and their formation - personal and professional ethics; moral overconfidence - moral justification; moral disengagement – a basis for unethical behavior.

### Learning Outcomes

After completion of this unit, the student will be able to

- understand the ethics and values and their formation L2
- know the personal and professional ethics; moral overconfidence L4
- describe different contributions of Management through L2
- summarize moral justification; moral disengagement L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**Unit II: Corporate Culture and Ethics**

**No of hours 8**



The need and importance of business ethics - Relation between ethics and business - Building an ethical corporate culture – the impact of business environment - Leadership and Code of ethics - Ethical dilemmas, conflict of interest and resolutions - ethical decision making - the impact of globalization on corporate culture - CSR as part of corporate culture.

### Learning Outcomes

After completion of this unit, the student will be able to

- understand the Relation between ethics and business L2
- know Leadership and Code of ethics L4
- describe the impact of globalization on corporate culture - CSR as part of corporate culture. L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### UNIT III: Ethics in Functional Areas

**No of hours 10**

HR–harnessing diversity and building a fair workplace devoid of discrimination and harassment - HSE – safe working conditions, privacy, work-life balance, whistle blowing - Ethical issues in Marketing Mix-Issues due to globalization-Handling mechanism of breach of a contract-Ethical issues in Finance - Financial Management- An overview- Importance of financial statements- Fiduciary duty-Ethical issues in mergers and acquisitions- Hostile takeovers (Poison pill, Greenmail, Golden parachute, Management buyouts) - Insider trading - Money laundering - Issues due to globalization-Role of accountants- Accountants employed within the organizations- Accountants I professional practices (The Auditor)- The rules governing the professional conduct of accountants- Ethical audits.

### Learning Outcomes

After completion of this unit, the student will be able to

- understand diversity and building a fair workplace devoid of discrimination and harassment L2
- know work-life balance, whistle blowing L4
- describe Fiduciary duty-Ethical issues in mergers and acquisitions- Hostile takeovers (Poison pill L2
- summarize Money laundering - Issues due to globalization-Role of accountants L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### UNIT IV: Corporate Governance An overview

**No of hours 8**

Evolution of Corporate Governance- Models of Corporate Governance- Anglo-American model, German model, Japanese model and Indian model formulation –Issues in corporate governance-The emerging trend in corporate governance-E-Governance - Corporate Lobbying.

### Learning Outcomes

After completion of this unit, the student will be able to

- understand Evolution of Corporate Governance L2

- know Japanese model and Indian model formulation L4
- describe different Issues in corporate governance L2
- summarize The emerging trend in corporate governance-E-Governance L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## **UNIT V: Corporate Governance- Structures and Processes**

**No of hours 8**

Selection of the board-Role of the board-Duties and responsibilities of board of directors-Governance committees-Committees of the Board: Audit committee, Remuneration committee, Nomination committee-Role of CEO -succession planning-Corporate governance reforms in India- Government role in ensuring corporate ethics-Contemporary issues in corporate governance in India.

### **Learning Outcomes**

After completion of this unit, the student will be able to

- understand the ethics and values and their formation L2
- know the personal and professional ethics; moral overconfidence L4
- describe different contributions of Management through L2
- summarize moral justification; moral disengagement L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### **Course Outcomes**

1. To nurture the students about the importance of corporate governance in corporate world
2. To develop the integrity among the students
3. To develop the ethics and values


### **Text Books:**

1. Richard T. DeGeorge, “Business Ethics”, 7<sup>th</sup> Ed., Pearson, New Delhi, 2011
2. Fernando, A. C., “Business Ethics an Indian Perspective”, 3<sup>rd</sup> Ed., Pearson, New Delhi 2019

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### **References:**

1. M.G. Velasquez, Business Ethics, Prentice Hall India Limited, New Delhi: 2007
2. R.C. Sekhar., Ethical Choices in Business, Response Books, New Delhi: 2007
3. Manikutty, S., “Being Ethical – Ethics as the foundation of Business”, Random House India, Noida, 2011
4. Andrew Crane and Dirk Matten, Business Ethics. Oxford Publication, New Delhi: 2007.
5. Daniel E. Palmer (2015), Handbook of Research on Business Ethics and Corporate Responsibilities, Publisher: IGI Global, US. [Book]
6. Michael Hoffman, Robert Frederick and Mark Schwartz (Ed) (2014), Business Ethics: Readings and Cases in Corporate Morality, Fifth Edition, Publisher: Wiley Blackwell, US. [Book]
7. Milton Friedman, The Social Responsibility of Business is to Increase Profits [Journal Paper]
8. Edward Freeman () Stakeholder Theory of Modern Corporation [Journal Paper]

	<b>MBA 204</b>	<b>Business laws</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Department of finance	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

## Introduction

Ignorance of law is no excuse and everyone is supposed to know the law of the land. Law controls and regulates the external behavior of human beings. Human conduct must conform to legal rules and regulations. Business law is a branch of general law and it controls and regulates commercial transactions involving businessmen, traders, importers, exporters, consumers, etc. The present business laws consist of the general principles of Contract (Contract Act), Law of Agency, Sales of Goods Act, Partnership and Company Law.

## Course objectives:

1. To understand the basic concepts of Contracts, Sale of goods, Agency etc.
2. To acquaint with special legislations dealing with business transactions
3. To evaluate with special Case laws dealing with business transactions
4. To analyze the recent amendments dealing with business Legislation
5. To elucidate the process of formation and winding up of a company

## SYLLABUS

### Unit I Importance of Contract Act

**No of Hours 10**

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Meaning and kinds of Contracts, essentials of a Contract, Offer and Acceptance, free consent, capacity of the parties, lawful, consideration, legality of object, performance of Contract, discharge of Contract, quasi Contract Sale of Goods Act: Sale and Agreement to sell, conditions and warranties, transfer of property, Rights of unpaid seller.

### Learning outcomes

After completion of this unit, the student will be able to

1. Understand the provisions of the contract act L1
2. Understand the rights and duties of the parties to contract L2
3. Understand the obligations of a breach of contract L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### Unit II Sale of Goods Act

**No of Hours 10**

Agreement to sell, conditions and warranties, transfer of property, Rights of unpaid seller.

### **Learning outcomes**

After completion of this unit, the student will be able to

1. Understand the provisions behind the sale of goods L2

2. Understand the right and duties of the buyer and seller L3

**Pedagogy Tools:** Blended learning, Case let, video lectures, self-reading

### **Unit III Law of Agency**

**No of Hours 5**

Definition -kinds of agents -creation of Agency-rights and duties of agent and principal -termination of Agency.

### **Learning outcomes**

After completion of this unit, the student will be able to

1. Understand how the law of agency works L2

2. Know what are the rights and duties of various persons involved in the contract L3

**Pedagogy Tools:** Blended learning, Case let, video lectures, self-reading

### **Unit IV Partnership Act 1932**

**No of Hours 15**

Meaning and scope of partnership, formation of partnership, registration of partnership, kinds of partners, dissolution of a partnership firm, limited liability partnership (LLP).

### **Learning outcomes**

After completion of this unit, the student will be able to

1. Understand how the partnership business is formed L1

2. Understand the rights and duties of the partners L2

3. Understand how the profits and losses are shared in a partnership business L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

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### **Unit V Company Law**

**No of Hours 10**

Definition and kinds of companies -formation and advantages of incorporation of a company-Memorandum of Association-Articles of Association - Prospectus - winding up of a company.

### **Learning outcomes**

After completion of this unit, the student will be able to

1. Understand the meaning of various terminologies of the Act L1

2. Understand how to incorporate the company L2

3. Learn the aspects of winding up of a company L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### **Course outcomes**

1. To equip the students with the basics of contract act

2. To make aware with the laws pertaining with sale of goods

3. To make aware with the basics of the companies Act

### **TEXTBOOK**


1. Avatar Singh, "Business Laws", Eastern Book Company, Lucknow, 2014

**REFERENCES**

1. Maheswari & Maheswari, "Business Laws", Himalaya Publishing Company, New Delhi, 2013
2. Akhileshwar Pathak, "Legal Aspects of Business", Pearson, New Delhi, 2014

**JOURNALS**

1. Business Law Reports
2. Journal of Institute of Management Accountant

	<b>MBA 206</b>	<b>TALLY</b>	L	T	P	J	S	C	
					4			4	
	Course Owner	Department of finance	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

## INTRODUCTION:

All business transactions are first recorded in Journal or Subsidiary Books. They are transferred to Ledger and balanced it. The main object of keeping the books of accounts is to ascertain the profit or loss of business and to assess the financial position of the business at the end of the year. The object is better served if the businessman first satisfies himself that the accounts written up during the year are correct or at least arithmetically accurate. When the transactions are recorded under double entry system, there is a credit for every debit, when one a/c is debited; another a/c is credited with equal amount. If a Statement is prepared with debit balances on one side and credit balances on the other side, the totals of the two sides will be equal. All the above are shown in ERP Talley Package.

## Course Objectives

1. Understand basics of Final Accounts
2. Understand the difference between Profit and Loss Account with Trial Balance by using ERP
3. Tally Package
4. Understand how to prepare Balance Sheet by using ERP Tally Package
5. This paper focuses providing inputs on computerizing the accounting process using the latest version
6. of TALLY package.

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## SYLLABUS

### UNIT-I Introduction to TALLY ERP 9.0

No of hours 12

Introduction to TALLY ERP 9.0: Advantages of computerized accounting package - Basic features of Tally

### UNIT-II Creation and Maintenance of Company Information

No of hours 12

Using TALLY ERP 9.0: Creation and Maintenance of Company Information and Creation, Alteration

and Deletion of Ledger Accounts.

**UNIT-III Recording of Transactions using predefined vouchers**

**No of hours 10**

Using TALLY ERP 9.0: Recording of Transactions using predefined vouchers and alteration and deletion of vouchers.

**UNIT-IV Generating ledger, preparation of subsidiary books**

**No of hours 12**

Using TALLY ERP 9.0: Generating ledger, preparation of subsidiary books and Trial balance.

**UNIT-V Using TALLY ERP 9.0**

**No of hours 12**

Using TALLY ERP 9.0: Generating Income statement, Balance Sheet and other reports

**Course Outcomes:**

**This course will enable the students**

1. learn ERP Tally package.
2. The student should prepare financial statements using ERP Tally

**Text Book:**


Material prepared from standard Text Books.

**Reference Books :**

1. Avichi Krishnan (2014), Tally, New Delhi: AvichiKrishnan Publication

**Journals :**

1. GITAM Journal of Management, GITAM

	<b>MBA 208</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Department of finance	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
Alternate Exposure									

## INTRODUCTION

Practicing managers have long understood the importance of interpersonal skills to managerial effectiveness. Till about three decades ago, most business schools focused on the functional aspects of management – specifically finance, accounting and quantitative techniques. Though Organizational Behavior was a core course right from the inception of the BBA program, the focus was essentially on gaining a psychologically understanding of human behavior, and not on acquiring usable skills. In the last two decades, academia has come to realize the importance that an understanding of human behavior to managerial effectiveness. The course focuses majorly on conceptual knowledge, with emphasis on analytical and presentational skills

### Course Objectives

- 1) The objective of the course is to give to the students a foundation in understanding human behaviour at work.
- 2) This is done in a three stage process. Stage one deals with individual behavior, stage two with group behaviour and stage three gives an overview of the organizational and performance related factors

## SYLLABUS

### UNIT-I: Introduction Nature and Importance of Organizational Behavior No of hours 10

Introduction Nature and Importance of Organizational Behavior - Management Functions, Roles and Skills – People Skills.

#### Learning outcomes

After completion of this unit student shall

1. Understand Nature and Importance of Organizational Behavior L1
2. Understand Management Functions, Roles and Skills – People Skills L2

### UNIT-II: Foundations of Individual Behavior No of hours 8

The Perception process – Factors, Person Perception - Learning – Theories of Learning, Principles of Learning - Motivation – Primary and General Motives, Theories of Motivation – Maslow, Herzberg, Equity Theory, Goal-Setting Theory – Expectancy Theory

#### Learning outcomes

After completion of this unit student shall

1. Understand Theories of Learning L1
2. Understand Primary and General Motives, Theories of Motivation L2

### UNIT-III: Foundations of Group Behavior No of hours 8

Nature of Groups – Structure, Types, Stages of Group Development - Group Decision-Making – Groups vs. Individual, Groupthink, Group shift, Group Decision-Making Techniques.



## Learning outcomes

After completion of this unit student shall

1. Understand Structure, Types, Stages of Group Development L1
2. Understand Group Decision Making & Groups vs. Individual L2

**UNIT-IV:** Managing Group Behavior - Leadership – Nature and Importance, Theories-Trait theories, Behavioral Theories, Contingency Theories - Understanding Work Teams – Nature of Teams, Types of Teams, Effectiveness of Teams, Team Building - Conflict – Intra-personal and Interpersonal Conflict.

## Learning outcomes

After completion of this unit student shall

1. Understanding Work Teams L1
2. Understand tra-personal and Interpersonal Conflict. L1

**UNIT-V:** Foundations of Organizational Behavior - Organizational Structure Work Specialization, Departmentalization - Span of Management, - Organizational Culture: Nature – Creating and Maintaining a Culture.

## Learning outcomes

After completion of this unit student shall

1. Understand Foundations of Organizational Behavior L1
2. Understand Organizational Culture L2

**Case Analysis (Not exceeding 250 words).**

## Course Outcomes

This course will -

- 1) Equip students with an ability to identify, explore and examine factors impinging on individual and group behavior in organizations in the new millennium.
- 2) Explain the terminology associated with organizational behavior.
- 3) Incorporate and apply the predominant organizational behavior theories to work with real life organizational issues concerned with Human Behavior at work place.

## TEXT BOOK

Robbins S., Judge T.A. Vohra N (2013), *Organizational Behavior*, New Delhi: Pearson Education.


## REFERENCE BOOKS

1. Moorehead and Griffin (2013), *Organizational Behavior*, New Delhi: AITBS.
2. Archana Tyagi (2011), *Organisational Behaviour*, New Delhi: Excel Books.
3. Gangadhara Rao, V.S.P. Rao & Narayana (2001), *Organisational Behaviour*, New Delhi: Konark Publishers. (latest edition)
4. Newstrom & Keith Davis (2012), *Organisational Behaviour*, New Delhi: Tata Mc-Graw Hill Publishing Co.Ltd.

## JOURNALS

1. GITAM Journal of Management, Visakhapatnam.
2. Indian Management, New Delhi.

3. Indian Journal of Industrial Relations, New Delhi.
4. South Asian Journal of Management, Hyderabad.
5. Human Capital, New Delhi.
6. Productivity, New Delhi.

	<b>MBA 346</b>	<b>Insurance Management</b>	L	T	P	J	S	C	
					4			4	
	Course Owner	Department of finance	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

## Introduction

This course will enable the students to explore the principles of Risk and Insurance management. It will include an analysis of risk and strategies to eliminate, minimize or transfer risk. Students will become familiar with the key components of life and Non- Life insurance policies as well as understand the operations of insurance companies.

## Course Objectives:

1. Understanding of the basic principles of risk management
2. Equip the students with risk management exposure from insurance perspective.
3. Adoption of theoretical and practical knowledge and skills in the field of insurance

## SYLLABUS

### Unit I Risk Vs Uncertainty

**No of Hours: 10**

Kinds and Classification of Risk – Methods of Handling Risk – Meaning of Risk Management – Steps in the Risk Management Process - The changing scope of Risk Management.

### Learning outcomes

After completion of this unit, the student will be able to

- |   |    |
|---|----|
| 1. Understand Kinds and Classification of Risk    | L1 |
| 2. Understand Methods of Handling Risk            | L2 |
| 3. Learn the Steps in the Risk Management Process | L3 |

**Pedagogy Tools:** Lecture cum Discussion, Self-reading, Polls

### Unit II Definition of Insurance

**No of Hours: 10**

Basic Characteristics of Insurance – Fundamental Legal Principles of Insurance – Requirements of Insurance Contract – Benefits of Insurance to Society.

### **Learning outcomes**

After completion of this unit, the student will be able to

1. Understand Basic Characteristics of Insurance L1
2. Understand Fundamental Legal Principles of Insurance L2
3. Learn Requirements of Insurance Contract – Benefits of Insurance to Society L3

**Pedagogy Tools:** Lecture cum Discussion, Self-reading, Polls

### **Unit III: Life Insurance- Principles of Life Insurance**

**No of Hours: 10**

Types of Life Insurance – Variation of Life Insurance, policy options, condition & privilege, nomination, assignment, calculation of premium.

### **Learning outcomes**

After completion of this unit, the student will be able to

1. Understand Basic Characteristics of Insurance L1
2. Understand Fundamental Legal Principles of Insurance L2
3. Learn Requirements of Insurance Contract – Benefits of Insurance to Society L3

**Pedagogy Tools:** Lecture cum Discussion, Self-reading, Polls

### **Unit IV Unit IV: General Insurance**

**No of Hours: 10**

Principles of General Insurance – Fire, Marine, Motor, Engineering, Miscellaneous, Liability and Agricultural Insurance, Rating making in General insurance.

### **Learning outcomes**

After completion of this unit, the student will be able to

1. Understand Principles of General Insurance L1
2. Understand Fire, Marine, Motor, Engineering, Miscellaneous, Liability L2
3. Agricultural Insurance, Rating making in General insurance L3

**Pedagogy Tools:** Lecture cum Discussion, Self-reading, Polls

### **Unit V: Insurance Company Operations**

**No of Hours: 10**

**Underwriting-**Principles of Underwriting, Underwriting in Life and General Insurance, **Claims Management-**Claim Settlement in General Insurance and Life Insurance

### **Learning outcomes**

After completion of this unit, the student will be able to

1. Understand Principles of Underwriting L1
2. Understand Underwriting in Life and General Insurance, L2
3. Learn Claim Settlement in General Insurance and Life Insurance L3

**Pedagogy Tools:** Lecture cum Discussion, Self-reading, Polls

### **Course outcomes**

1. To make students learn about the how the insurance operates
2. To make students equip with the types of insurance
3. Make students know the advantages and disadvantages of various types of insurances.


### SEMESTER – V

S.No	Code No.	Title of the Course	Level of course	Theory	Practical	Credits	Internal Assessment Marks	External Assessment Marks	Total Marks
1.	MAT301	Auditing-1	Core	3	-	3	40	60	100
2.	MAT303	Cost & management accounting	Core	4	-	4	40	60	100
3.	MAT305	Stock market operations	Core	Core	Core	3	40	60	100
4.	MAT307	Indian accounting standards & IFRS	Core	Core	Core	3	40	60	100
5.	MAT309	Human resource management	Core	Core	Core	3	40	60	100
6.	MAT311	Marketing management	Core	Core	Core	3	40	60	100
7.	MAT313	Semester End Viva-Voce	Core Skill Building	-	-	1	50	-	50
8.	MAT315	Summer Internship	Core Skill Building	-	-	2	100	-	100
<b>TOTAL ...</b>				<b>19</b>	<b>0</b>	<b>22</b>	<b>390</b>	<b>360</b>	<b>750</b>

### PROFESSIONAL COMPETENCY DEVELOPMENT COURSES IN SEMESTER- V

S.No.	Code No.	Title of the Course	Theory	Practical	Credits	Internal Assessment Marks	External Assessment Marks	Total Marks
1.	MBA358	Current Business Affairs (CBA)	93	2	2	50	-	50
2.	MBA360	Soft skills	-	1	1	50	-	50

**Note-Professional Competency Development courses will be added in the 6<sup>th</sup> Semester**

	<b>MAT 301</b>	<b>AUDITING –I</b>	L	T	P	J	S	C	
			4					4	
	Course Owner	Department of finance	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

## Introduction

This course aims to train students to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

## Course objectives

1. To impart knowledge pertaining to basic concepts of auditing.
2. To acquaint oneself with auditing procedure and report Writing.

## Syllabus

### Unit I: Introduction to Auditing

**No of hours 10**

Auditing: Meaning-Definition-Evolution-Objectives-Importance. Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) -Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial)

#### Learning Outcomes:

- To understand Meaning-Definition-Evolution-Objectives-Importance L2
- To understand Types of audit L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### Unit II : Planning of Audit and Control Auditor

**No of hours 10**

Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities. Audit planning: - Engagement letter - Audit programme -Audit note book -Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control – (Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit

### Unit III: Vouching and Audit of Financial Statements Vouching

**No of hours 10**

Meaning- Vouching of cash and trading transactions –Investigation, Verification and Valuation of assets and liabilities- Differences between vouching, investigation, verification and valuation. Audit of Financial Statements: Receipts – Payments – Sales – Purchases -Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

#### Learning Outcomes:

- To understand the Nature and Scope of Cost Accounting and Management Accounting L2
- To understand the significance of Cost Accounting and Management Accounting L2
- To state the concepts of cost center and cost unit L1

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### Unit IV: Audit of Institutions Audit of institutions

**No of hours 10**

Partnership - Manufacturing and Other Companies -Non-trading concerns. Audit Report: Contents - Preparation of audit report – Fair report - Qualified report. Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports.

**Learning Outcomes:**

- To prepare Audit Report: Contents - Preparation of audit report L2
- To understand and Collection of Model Audit Reports from Local Auditor and Preparation of similar reports. L2

**Pedagogy tools:** Blended learning,Case let, video lectures, self-reading

**Unit V: Report Writing Business Correspondence and Report writing**

**No of hours 10**

Basic principles – Business letters. Business reports: Structure – Preparation of Routine reports and special reports. Lab Work: Drafting of model business letters and Preparation of business reports

**Learning Outcomes:**

- To understand the Business letters. Business reports: Structure L2
- To Preparation of Routine reports and special reports. L2
- To Draft of model business letters and Preparation of business reports L1

**Pedagogy tools:** Blended learning,Case let, video lectures, self-reading

**Reference Books : 1. Contemporary Auditing**


1.Kamal Gupta 2. Practical auditing : Spicer & Pegler

3. Principles and practices of Auditing : Jagdish Prakash 4

. Principles of Auditing : Ghatalia

5. Business correspondence and Report Writing : Tata M.Graw Hill

6. Business correspondence & Report writing : Urmila Rai &S.M. Rai

	<b>MAT 303</b>	<b>COST AND MANAGEMENT ACCOUNTING</b>	L	T	P	J	S	C	
			4					4	
	Course Owner	Department of finance	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

### Introduction

This course is designed with fundamentals of Cost concepts and the usage of the accounting information for better decision making. In the initial stages cost accounting was merely considered to be a technique for ascertainment of cost of products or services on the basis of historical data. In course of time due to competitive nature of the market, it was realized that ascertainment of cost is not as important as controlling costs. Hence, cost accounting started to be considered more as a technique for cost control as compared to cost ascertainment. Due to technological development in all fields, now cost reduction has also come within the ambit of cost accounting. Cost accounting is thus concerned with recording, classifying and summarizing costs for determination of costs of products or services, planning, controlling and reducing such costs and furnishing of information to management for decision-making. Management Accounting: Management accounting is concerned with the provision of information to people within the organization to help them make better decisions.

### Course Objectives

- To provide understanding of essential terms, concepts of cost, various methods and techniques of costing and understanding of management accounting concepts.
- To interpret and compute material cost, labor cost and overheads
- To Prepare and interpret cost sheet
- To develop skills in students to analyze various tactical decisions with the help of marginal costing techniques for better decision making
- To impart the essentials of Budgetary control and computation of various budgets.

### UNIT - I Cost and Management Accounting No. of Hours 10

Introduction and significance of cost accounting and management accounting-Nature and Scope of Cost Accounting and Management Accounting – Importance of cost center and cost unit - Cost Accounting vs. Management Accounting vs. Financial Accounting.

#### Learning Outcomes:

- To understand the Nature and Scope of Cost Accounting and Management Accounting L2
- To understand the significance of Cost Accounting and Management Accounting L2
- To state the concepts of cost center and cost unit L1
- To understand the importance of cost center and cost unit L2
- To differentiate between Cost Accounting, Management Accounting and Financial Accounting. L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### UNIT - II Elements of Different Costs: No. of Hours 18

Direct and Indirect - Material Cost- Issue of Materials- Pricing Methods (LIFO, FIFO, Simple and Weighted Average) - Labour cost- Direct and Indirect Labour Cost- Systems of Payment of Wages(Halsey & Rowan Plans) - Overheads- Classification, Allocation and Apportionment of Overheads.(NP)

#### Learning Outcomes:



After completion of this unit, the student will be able to

- To define and understand the concepts of direct and indirect - Material Cost, Labour Cost, other expenses. L2
- To calculate the issue price of materials using LIFO, FIFO, Simple and weighted average methods. L2
- To Understand the concepts of Time & Piece rate systems and Bonus Plans. L2
- To calculate the wage rates using time rate, simple piece rate, Taylor's piece rate, Merrick's L3 piece rate, Gantt's, Halsey and Rowan's plans.
- To Understand the concepts overhead classification, allocation and apportionment. L2
- To calculate and distribute the overhead expenses using primary and secondary distribution methods. L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### UNIT - III Preparation of Cost Sheet

**No. of Hours 12**

Classification of costs – prime cost – works cost – cost of production – cost of sales – Profit Margin - Preparation of Costsheet for special work orders (NP)

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand the concept of prime cost works cost, cost of production, cost of sales and L2 Profit Margin.
- To Understand the concept of Cost Sheet and its types. L2
- To Prepare a Cost Sheet L3
- To Understand the concept of Tenders L2
- To Prepare a Cost Sheet for special work orders L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### UNIT - IV Managerial Applications of Cost-Volume-Profit and Break Even Analysis No. of Hours 12

Analysis and Classification of different Costs- Fixed Cost- Variable Cost- incremental Cost- Differential Costs- Opportunity Cost and Cost-Volume-Profit Analysis- Margin of Sales and Break Even Point- Decisions involving alternative choices – Make or Buy Decision- determination of sales mix – addition or deletion of a product (NP)

#### Learning Outcomes:

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After completion of this unit, the student will be able to

- To State the different ways of classification of costs. L1
- To Understand the concepts of different costs L2
- To Understand the concept of Cost-Volume-Profit Analysis L2
- To Study the changes in costs, profits and sales with respect to changes in volume. L4
- To Understand the concepts of Contribution, P/V ratio, BEP and Margin of Safety L2
- To Calculate Contribution, P/V ratio, BEP and Margin of Safety L3
- To Understand the applications of marginal costing. L2
- To Analyse the decisions involving alternative choices L4

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

### UNIT - V Budgeting

**No. of Hours 8**

Introduction to Budget, Budgeting and Budgetary control – Essentials of a Budgetary Control- Master Budget- Flexible Budget- Production and Sales Budget- Zero Based Budgeting. (NP)

#### Learning Outcomes:

After completion of this unit, the student will be able to

- To Understand the concepts of Budget, Budgeting and Budgetary control L2
- To Understand the Essentials of a Budgetary Control L2
- To Understand the different types of Budget. L2
- To Prepare Flexible, Production and Sales budgets L3
- To Understand the concept of ZBB, its advantages and disadvantages. L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**Course Outcomes**

1. To know the basic and advanced concepts of management accounting
2. To enable the students to compute the cost of materials. Labor and overheads
3. To enable the students prepare the cost sheet
4. To prepare the budgets

**Textbook(s):**

S.P. Jain & K.L. Narang (2013), *Cost and Management Accounting*, New Delhi: Kalyani Publishers.

**Book(s):**


1. Khan & Jain (2012), *Cost Accounting*, New Delhi: Tata Mc-Graw Hill Publishing House.
2. Sharma & Shashi K.Gupta (2014), *Management Accounting*, New Delhi: Kalyani Publishers.
3. S.N.Maheswari (2012), *Management Accounting*, New Delhi: S.Chand Publications.

**Journal(s):**

1. GITAM Journal of Management. GITAM (Deemed to be University).
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
4. Journal of Management Accounting and Research, Jaipur.
5. Indian Journal of Commerce, IGNOU, New Delhi

**Website(s):**

1. <https://www.icai.org/>

	<b>MAT 305</b>	<b>STOCK MARKET OPERATIONS</b>	L	T	P	J	S	C	
			4					4	
	Course Owner	Department of finance	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

### Introduction

The course is designed to impart the knowledge on basic aspects of stock markets and their operations.

### Course Objectives

1. Understand the structured secondary markets
2. To analyze various types of investors and their approach
3. Understand the listing criteria and requirements of the companies
4. Understand various National level and regional level stock exchanges
5. Understand the regulations over the Capital market and various departments of SEBI

### Unit I Structured Markets

No of hours 10

Stock Exchange – Introduction – History of BSE, NSE – SCRA, 1957 – SEBI Act – Guidelines – Functions – Emerging role of SEBI Departments and Amendments – Dhanuka Committee Report – Recent amendments in the Capital market

### Learning Outcomes:

After completion of this unit, the student will be able to

- To Understand the concepts of Budget, Budgeting and Budgetary control L2
- To Understand the Essentials of a Budgetary Control L2
- To Understand the different types of Budget. L2
- To Prepare Flexible, Production and Sales budgets L3
- To Understand the concept of ZBB, its advantages and disadvantages. L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## Unit II Investors

No of hours 10

Types – Interests – QFI – NRI Investment – Speculative traders Vs. Genuine Investors – Types of Speculators – OTCEI – IPF-Specified Groups

### Learning Outcomes:

After completion of this unit, the student will be able to

- To Understand types of investors L2
- To Understand the OTCEI L2
- To Understand Types of Speculators. L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## Unit III (number of sessions 10)(CO3, L1,L2)

Listing on a Stock Exchange – Introduction – Listing requirements – Eligibility – Listing agreements – SEBI guidelines on listing Department.

### Learning Outcomes:

After completion of this unit, the student will be able to

- To Understand the Listing on a Stock Exchange L2
- To Understand Listing requirements & Eligibility L2
- To Understand SEBI guidelines on listing Department L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## Unit IV Stock Market Operations & Functions

No of hours 10

Stock Market Operations & Functions – NSE Operations – Trading & Settlement – Brokers Charges – delivery/payment – Customers' Orders – J.S.Varma Report.

### Learning Outcomes:

After completion of this unit, the student will be able to

- To Understand the concepts Stock Market Operations & Functions L2
- To Understand the NSE Operations L2
- To Understand the Trading & Settlement . L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

## Unit V Trading ring

No of hours 10

Trading ring – Contract Note – National trade comparison and reporting system – Central Depository System – NSDL – Depository Participants. CO6, CO4, L3,L4,L5

### Learning Outcomes:

After completion of this unit, the student will be able to

- To Understand the National trade comparison and reporting system L2
- To Understand Central Depository System – NSDL – Depository Participant L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**Course Outcomes**


1. To Understand the Listing on a Stock Exchange
2. To Understand the National trade comparison and reporting system
3. To Understand types of persons involve in stock market operations

**Reference books**

- Dr. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai, 2010

**JOURNALS**

1. GITAM Journal of Management, College of Management Studies, GITAM
2. Finance India, Indian Institute of Finance, New Delhi.
3. Vikalpa, IIM, Ahmedabad.
4. Finance and Development, Washington

	<b>MAT 307</b>	<b>INDIAN ACCOUNTING STANDARDS</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Department of finance	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

### Introduction

Accounting plays a vital role in running a business because it helps you track income and expenditures, ensure statutory compliance, and provide investors, management, and government with quantitative financial information which can be used in making business decisions.

### Course Objectives

This subject aims to understand and apply selected Indian accounting standards in preparation and presentation of financial statements.

- Understand various concepts in Indian Accounting standards.
- Apply Indian accounting standards in preparation and presentation of financial statements
- Understand the framework for preparation and presentation of financial statements.

### SYLLABUS

#### UNIT- Introduction to India Accounting Standards

No of Hours 10

Framework for preparation and presentation of financial statements, Introduction to Indian Accounting standards, IND AS-1 presentation of financial statements, IND AS 101- First time adoption of Indian accounting standards.

#### Learning Outcomes:

After completion of this unit, the student will be able to

- To Understand how to adopt the INDAS for the first time L2
- To prepare balance sheet and P&L A/c for the company under Indas L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

#### UNIT-II IndAS in relation to statement of financial performance

No of Hours 10

IND AS-2 Valuation of inventories, IND AS-7 Statement of cashflows, IND AS-8 Accounting policies, changes in Accounting estimates & errors, IND AS-10 Events after the reporting period, IND AS-20 Accounting for government grants.

#### Learning Outcomes:

After completion of this unit, the student will be able to

- To Prepare Cash flow statement as per Indas L2
- To Understand the NSE Operations L2

- To Understand the Trading & Settlement . L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT-III IndAS in relation to statement of financial position No of Hours 10**

IND AS-16 Property, plant & equipment, IND AS-23 Borrowing costs, IND AS-36 Impairment of assets, IND AS-40 Investment property.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- To Account for PPE as per Indas L2
- To compute the borrowing cost as per Indas L2
- To calculate the impairment on assets L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT-IV Indian Accounting Standards (116, 33, 41, 113) No of Hours 10**

IND AS-116 Leases, IND AS-33 Earnings per share, IND AS-41 Agriculture, IND AS-113 Fair Value

**Learning Outcomes:**

After completion of this unit, the student will be able to

- To compute the EPS and diluted EPS L2
- To account for fair value assets L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**UNIT-V Indian Accounting Standards (38, 21, 115) No of Hours 10**

IND AS-38 Intangible Assets, IND AS-21 Effect of changes in foreign exchange rates, IND AS 115 Revenue from contracts with customers.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- To Account for the intangible assets L2
- To account for changes in the forex L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

**Course Outcomes**

1. Understand about the Indian accounting standards and its framework in preparation and presentation of financial statements
2. Understand and apply Indian accounting standards in relation to item appearing in statement of financial performance
3. Understand and apply Indian accounting standards in relation to item appearing in statement of financial performance
4. Understand, apply and analyse miscellaneous Indian accounting standards to analyse the performance of an entity.
5. Understand, apply and analyse Indian accounting standards in relation to non current assets

**Books for Reference:**


## **TEXT BOOK**

IND AS made easy by CA Ravikanth Miryala–Bharat’s publishing

### **JOURNALS:-**

1. The Chartered Accountant : The Institute of Chartered Accountants of India
2. Journal of Accounting and Finance : Research Development Association, Jaipur
3. Indian Journal of Accounting : The India Accounting Association, Udaipur
4. The Accounting World : ICAI Press, Hyderabad.



	<b>HRMG1001</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Department of Human Resource Management	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

## Introduction

Success in today's competitive business environment is increasingly a function of effective management of its resources, particularly human resources, which are the most valuable assets of an organization. The efficiency and quality of service of an organization depend on its employee's enthusiasm and satisfaction with their jobs, which are directly related to their sense of being treated fairly. To become a successful manager, it is imperative to understand human sensitivities and factors that motivate individuals. Human Resource Management course provides the basic tools required as an HR professional in an organization.

### Course Objectives:

On successful completion of this course, students will be able to:

- To Understand the fundamentals, evolution, function & challenges of HRM
- To Explore the role of HRM in procurement, development of human resources
- To Analyze the basic factors in designing the compensation and collective bargaining
- To Evaluate safety and health and establish effective separation practices.

### UNIT –I Introduction

**No of Hours 10**

Introduction: Nature, scope and significance of HRM - Evolution of HRM – Recent trends in HRM – Functions of HRM – Challenges of HR managers.

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Understanding the concept of HRM and its importance. L1
- Describe the HR challenges and Skills L2
- Understanding alternative approaches to managing human resources and appreciating the diversity of factors that motivate workers. L5

**Pedagogy tools:** Blended learning, Case let video lectures, self-reading, corporate reports, and online tools for proper engagement. (Menti Meter, Kahoot)

### UNIT –II Procurement

**No of Hours 10**

Procurement: Human Resource Planning – HR Forecasting methods - Job analysis and Job design – Recruitment - Selection – Induction.

#### Learning Outcomes:

After completion of this unit, the student will be able to

- Describe the process of workflow analysis and identify why it is essential to HRM. L2
- Briefly discuss the significant challenges and constraints involved in the recruiting process. L3
- Understands various steps in the selection process and why it is so essential to the organization. L1

**Pedagogy Tools:** Case let, video lectures, self-reading, TED talks, Online dashboards for recruitment and selection, Guest lectures.

### **UNIT –III Development**

**No of Hours 10**

Development: Identification of training needs - designing the training program – Methods of training – Difference between Training & Development.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

- Understand the concepts of Training and Development L1
- Describe the concepts of gamification, digital learning, and micro-learning and why they have become more critical in today's organizations. L5
- Identify the difference between Training and Development. L2
- Identify some of the methods of training and development. L2

**Pedagogy Tools:** Case let, video lectures, self-reading, Online survey and assessment, HR executive Interviews.

### **UNIT –IV Compensation and Integration**

**No of Hours 10**

Compensation and Integration: Introduction - Basic factors in determining pay rates – Basic, Supplementary and Executive Remuneration – types of employee benefits and services - Quality of work-life – Collective Bargaining.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

- List various factors determining pay rates. L1
- Understand the concept of executive remuneration and QWL L1
- Understands the difference between primary and supplementary compensation L2
- Understands how Employee Benefits helps for organization effectiveness L4

**Pedagogy tools:** Case let, video lectures, self-reading, Minor survey and report writing, Report analysis and Trend analysis on compensation, Industrial visit to know about the QWL standards

### **UNIT – V Separation and Maintaining**

**No of Hours 10**

Separation and Maintaining: Communication and Counseling - Safety and Health – Internal mobility - Retirement and Retirement benefits.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

- Analyze the role of the supervisor in employee safety and minimize accidents at the workplace. L4

- Discuss the various provisions to prevent accidents in the workplace L3
- Describe the concept of internal mobility procedure in the company L2

**Pedagogy tools:** Case let, video lectures, self-reading, Roleplays, Group discussions, Discussions with Union/Welfare officer for industry exposure.

### **course outcomes**

1. Understanding the concept of HRM and its importance.
2. Describe the process of workflow analysis and identify why it is essential to HRM.
3. Understand the concepts of Training and Development
4. List various factors determining pay rates.
5. Analyze the role of the supervisor in employee safety and minimize accidents at the workplace.

### **Textbook(s):**


- Gary Dessler & Biju Varkkey, "Human Resource Management," Pearson, New Delhi, 16th edition.
- George W Bohlander, Scott A Snell, "Principles of Human Resource Management," Cengage Learning, 2017.16th edition.
- Aswathappa, K., Human Resource and Personnel Management: Text & Cases, TMGH
- Subba Rao, P., Personnel and Human Resource Management (Text & Cases), Himalaya

### **Reference Book(s):**

- Edwin B Flippo, "Personnel Management," Tata McGraw Hill Publishing, New Delhi, 1984
- John H. Bernardin, "Human Resource Management - An Experiential Approach," Tata McGraw Hill, New Delhi, 2013
- Mirza, Saiyadain, "Human Resource Management," Tata McGraw Hill, New Delhi, 2013
- Gary Dessler & Biju Varkkey, "Human Resource Management," Pearson, New Delhi, 2015 14th edition.

### **Journal(s)**

- Harvard Business Review, Harvard Business School Publication USA
- People Matters online Magazine
- Human Capital Magazine
- Vikalpa, Indian Institute of Management, Ahmedabad

	<b>MAT 311</b>	<b>Marketing management</b>	L	T	P	J	S	C	
			3					3	
	Course Owner	Department of Human Resource Management	Syllabus version				1.0		
	Course Pre-requisite (s)	NA	Contact hours				46		
	Course Co-requisite(s)	NA	Date Approved						
	Alternate Exposure								

### Introduction

Marketing as a subject primarily caters to the consumerist instincts of an individual. The markets are driven by consumer behaviour, which has evolved over time and is much more demanding these days. Consumer satisfaction takes primacy for a business to be successful. This calls for managers to adopt creative and unique marketing strategies to gain competitive advantage. Marketing Management equips managers with the required theoretical knowledge and practical skills to gain insights into the dynamic nature of the markets and then devise ways and means to effectively manage them.

### Course objectives:

1. To explain the conceptual framework of marketing and its applications in “the real world”
2. To apply marketing concepts to make business decisions under various environmental constraints
3. To illustrate the functionality and application of elements of Marketing Mix
4. To apply concepts of marketing to address problems and opportunities in the new marketing environment
5. To assess the range of common strategies used, with each of the various promotional mix tools.

### Unit I

### Introduction to Marketing

No of Hours- 10

Definition, Nature, Scope, and Importance of Marketing – Core Concepts -Need, Want, Desire, Demand, Value, Exchange; philosophies of Marketing- Product – Production - Sales – Marketing – Societal – Relational marketing Concept of Marketing Myopia. Product Vs service – Recent Trends in Marketing: Social Media Marketing and Digital Marketing.

### Learning Outcomes:

After completion of this unit, the student will be able to

- Understand issues of marketing with an emphasis on learning to develop responsive marketing strategies that meet customer needs L1
- Explain how marketing creates utility through the exchange process L2
- Discuss the core concepts of marketing L3
- Assess how marketing has developed over the last century L4
- Explore the concept of marketing and marketing Myopia L5

**Pedagogy Tools:** Case study, Guest lectures, self-reading, polls, Conversation Boards



- Outline the significance of distribution channels in creating value L4
- Assess the types and levels of a distribution channel L5

**Pedagogy Tools:** Case study, Guest lectures, self-reading, polls, Conversation Boards

**Unit V** **Promotion Mix** **No of Hours- 10**  
 Importance of Promotion – Managing Advertising – Sales Promotion –Personal Selling and Direct Marketing– Publicity and Public Relations. Integrated Marketing Communication (IMC), Social Marketing

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Understand the purpose of promotion for the business. L1
- Examine the various promotional tools used by marketers L2
- Explain the emergence of internet and interactive advertising L3
- Discuss the value of marketing communication L4
- Evaluate the role of IMC and social marketing in today’s digital world L5

**Pedagogy Tools:** Case study, Guest lectures, self-reading, polls, Conversation Boards

**Course outcomes**

1. Understanding the concept of marketing and its importance.
2. Describe the process of marketing in an business.
3. Understand the concepts of Types of marketing
4. List various factors determining marketing strategy.

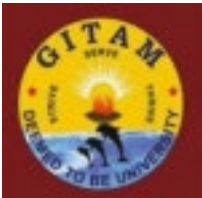
**Reference Books**

1. Philip Kotler, Gary Armstrong and Prafulla Agnihotri, Principles of Marketing, Pearson India, 17th Edition. Understanding the concept of HRM and its importance.
2. Describe the process of workflow analysis and identify why it is essential to HRM.
3. Understand the concepts of Training and Development
4. List various factors determining pay rates.
5. Philip Kotler and Gary Armstrong, Principles of Marketing, Pearson India, Global Edition, 17th Edition. New Delhi: 2017
6. Rajan Saxena, Marketing Management, Tata-McGraw Hill, Fifth Edition New Delhi :2015

### Semester – VI

S.No	Course Code	Course Title	Category	L	T	P	S	J	C	FA	SA	
1	MAT302	Auditing-2	PC	3	0	0	0	0	3	40	60	
2	MAT304	Goods and services tax ( GST)	PC	4	0	0	0	0	4	40	60	
3	MBG304	E Commerce	PC	4	0	2	0	0	4	40	60	
4	MAT306	Financial management	PC	4	0	2	0	0	4	40	60	
5	MAT308	Fundamentals of Entrepreneurship	FC	3	0	0	0	0	3	40	60	
6	MAT310	Corporate accounting – 2	PC	4	0	0	0	0	4	40	60	
<b>TOTAL</b>										<b>22</b>		

*L - Lecture; T-Tutorial; P – Practical; S – Skill; J - Project  
FA – Formative Assessment; SA – Summative Assessment*

	<b>MAT302</b>	<b>AUDITING II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>
			<b>3</b>					<b>3</b>
	<b>Course Owner</b>	<b>Dept. of Finance</b>	<b>Syllabus version</b>			<b>1.0</b>		
	<b>Course Pre requisite(s)</b>		<b>Contact hours</b>			<b>50</b>		
	<b>Course Co-requisite(s)</b>		<b>Date Approved</b>					
	<b>Alternate Exposure</b>							

### Introduction

This course aims to train students to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

### Course objectives:

1. Understanding of the legal and regulatory laws and frameworks
2. Application of assurance and audit engagement tools.
3. Analyze and recommend appropriate quality control policies and procedures in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments.
4. Analyze and formulate the work required to meet the objectives of audit and non-audit assignments and apply the International Standards on Auditing
5. Evaluate findings<sup>112</sup> and the results of work performed and draft suitable reports on assignments

### SYLLABUS

**Unit I                      Review and reporting    No of hours 10**

Subsequent events, going concern, written representations, audit finalization and the final review, audit reports.



**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Understand auditing aspects for the events after balance sheet date L1
2. Prepare the audit reports L2

**Pedagogy tools:** Blended learning video and lecture

**Unit II Professional and Ethical Considerations No of hours 10**

Code of Ethics and Conduct, Fraud and error, Professional liability.

**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Understand Code of Ethics and Conduct L1
2. Fraud and error, Professional liability L2

**Pedagogy tools:** Blended learning video and lecture

**Unit III Audit of historical financial information No of hours 10**

The audit of historical financial information including, Planning, materiality and assessing the risk of misstatement, evidence, evaluation and review.

**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Understand audit of historical financial information including L1
2. Planning, materiality and assessing the risk of misstatement L2

**Pedagogy tools:** Blended learning video and lecture

**Unit IV Other Assignments No of hours 10**

Audit-related and assurance services, Prospective financial information, forensic audits, internal audit, Outsourcing, Auditing aspects of insolvency (and similar procedures).

**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Understand Audit-related and assurance services, Prospective financial information L1
2. Auditing aspects of insolvency L2

**Pedagogy tools:** Blended learning video and lecture

**Unit V Reporting No of hours 10**

Auditor's reports, reports to those charged with governance and Management, Other reports, Current Issues and Developments, transnational audits, the audit of social, environmental and Integrated reporting,

**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Prepare the audit report L2
2. Understand transactional audits L1

**Pedagogy tools:** Blended learning video and lecture

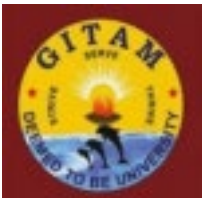
**Course outcomes**

1. Understanding the concept of Auditing and its importance.
2. Describe the process of Audit in an business.
3. Understand the concepts of planning and performing an audit
4. List various factors the reports

**Reference Books**

Auditing and assurance by CA arthi N lohodi

Auditing a d assurance by the The Institute of Chartered Accountants of India

	<b>MAT304</b>	<b>Goods and service tax</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>	
			4					4	
	<b>Course Owner</b>	<b>Dept. of Finance</b>	<b>Syllabus version</b>				<b>1.0</b>		
	<b>Course Pre requisite(s)</b>		<b>Contact hours</b>				<b>50</b>		
	<b>Course Co-requisite(s)</b>		<b>Date Approved</b>						
	<b>Alternate Exposure</b>								

## INTRODUCTION

The course aims to develop knowledge and skills relating to the Indian indirect tax system as applicable to individuals, single companies and groups of companies.

### Course Objectives

1. Explain and compute the concepts of VAT and Sales tax
2. Explain the concepts of service tax, excise and custom duty
3. To impart the students the basics of indirect taxation including GST and Customs taxation and computation.

## SYLLABUS

<b>UNIT-I</b>	<b>Introduction to GST.</b>	<b>No of hours</b>
<b>10</b>	115	

Preliminary administration levy of Exemption From, Tax. Time and Value of Supply.

### Learning Outcomes:

After completion of this unit, the student will be able to

- |  |    |
|--|----|
| 1. Understand charge of GST and the exemptions | L1 |
| 2. Compute the Value of the goods and services | L2 |

**Pedagogy tools:** Blended learning video and lecture

<b>UNIT-II</b>	<b>GST Input tax credit</b>	<b>No of hours 10</b>
----------------	-----------------------------	-----------------------

registration- tax invoice, credit and debit notes –filing returns of GST.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- 3. Understand registration process L1
- 4. Able to register their own business and understand the concept of debit and credit notes L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-III: GST Payment of tax transfer of input tax credit**

**No of hours 10**

Refunds - accounts & records. Job work. Electronic commerce assessment. GST audit.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- 1. Compute the the ITC under GST L1
- 2. Understand the provisions related to ecommerce operator L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-IV: GST demands and Recovery**

**No of hours 10**

Inspection, search, seizure and arrest offences and penalties. Prosecution and compounding of offences.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- 1. Understand how the search and seizure happens under GST L1
- 2. Understand the offences and penalties under GST L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT V: Appeals and revision**

**No of hours 10**

Advance ruling. Presumption as to documents liability to pay in certain cases. Miscellaneous provisions. Repeal and saving. Transitional provisions.

**Learning Outcomes:**

After completion of this unit, the student will be able to

- 1. Understand how the advancing ruling process will happen L1
- 2. Understand the liability under various cases L2

**Pedagogy tools:** Blended learning video and lecture

**Course outcomes**

- 1. Understanding the concept of GST and its importance.
- 2. Describe the process of determining the value of the goods or services or both.
- 3. Understand the concepts of time and place of chargibility of GST

4. List various procedural aspects in GST.

**Text book:**

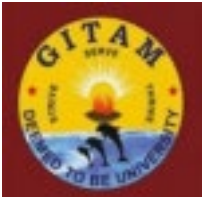
T. N. Manoharan and G.P.Hari(2016), Direct taxation, New Delhi: snow white publication.

**Reference books:**

1. Dr. Vinod K. Singhania, Dr. Kapil Singhania (2015), Direct Taxes Law and Practice New Delhi: Taxmann's publications.
2. CA Vinod Gupta (2016), Direct Tax Modules, New Delhi: VG Learning Destination.

**Journals:**

1. GITAM JOURNAL OF Management, GITAM University
2. The Chartered Accountant, New Delhi
3. The Management Accountant, Kolkata
4. Journal of Management Accounting and Research, Jaipur
5. Indian Journal of Commerce, IGNOU, New Delhi.

	<b>MBG 304</b>	<b>ECOMMERCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>	
			<b>4</b>					<b>4</b>	
	<b>Course Owner</b>	<b>Dept. of Finance</b>	<b>Syllabus version</b>				<b>1.0</b>		
	<b>Course Pre requisite(s)</b>		<b>Contact hours</b>				<b>50</b>		
	<b>Course Co-requisite(s)</b>		<b>Date Approved</b>						
	<b>Alternate Exposure</b>								

## INTRODUCTION

Financial management is one of the most important aspects in business. In order to start up or even run a successful business, you will need excellent knowledge in financial management. Knowledge of Financial Management will help organizations in planning and acquisition of funds; effectively utilising and allocating the funds received or acquired; making critical financial decisions; improving the profitability of organizations and increasing the overall value of the firms or organisations.

## COURSE OBJECTIVES

1. Understanding of terminologies and concepts of financial management
2. Apply measures of cost of capital/ solve problems on time value of money
3. Analyze information and construct a statement of cashflows in capital budgeting, estimate WACC, estimate Working Capital Requirement
4. Make use of dividend models, capital structure theories for decision making
5. Evaluate alternative capital budgeting techniques for decision making

## SYLLABUS

### UNIT-I: Introduction to E-Commerce

**No of hours 10**

Definitions - Types of E-commerce, Benefits of E-commerce - Limitations of E-commerce - Impact of E-commerce – Electronic Market Structure – Business Models of E-Commerce, Electronic Marketplaces – Types of E-Marketplaces, Electronic stores and Malls, Electronic Catalogues, E-Shopping Cart, Online Auctioning

#### Learning Outcomes:

After completion of this unit, the student will be able to

1. Understand benefits of e commerce L1
2. Understand e market places L2

**Pedagogy tools:** Blended learning video and lecture

### UNIT-II: B2C and Advertising in Ecommerce

**No of hours 10**

Retailing in E-Commerce – E-Tailing Business Models, Online Purchase Decision Aids, Online Consumer Behavior Model –Consumer Purchasing Decision Making Process– Internet Marketing Methods – Web Advertising - Advertisement Methods – Advertisement Strategies and Promotions

**Learning Outcomes:**

After completion of this unit, the student will be able to

- 1. Understand advertising models L1
- 2. Understand Online consumer behavior L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-III: B2B E-Commerce**

**No of hours 10**

Characteristics of B2B EC – Models of B2B - Purchasing, Logistics and Support Activities, Electronic Data Interchange (EDI), Electronic Supply Chain Management

**Learning Outcomes:**

After completion of this unit, the student will be able to

- 1. Understand the Value chain system of an organization L1
- 2. Understand EDI in e-commerce L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-IV:) Electronic Payment Systems and Security**

**No of hours 10**

Electronic Payment and Protocols – Electronic Credit Card system – Electronic Fund Transfer and Debit Cards - Security schemes in Electronic Payment Systems, Fraud Protection

**Learning Outcomes:**

After completion of this unit, the student will be able to

- 1. Understand E-payment system L1
- 2. Understand security systems in e-payment system L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-V: Mobile and Social Commerce**

**No of hours 10**

Attributes and Drivers of M-Commerce, Mobile Financial Applications, Mobile Marketing and Advertising, Mobile Entertainment, Web 2.0, Virtual Communities, Online Social Networking, Business and Enterprise Social Networks, Advertising in Social Networks

**Learning Outcomes:**

After completion of this unit, the student will be able to

- 1. Understand the mobile and significance of applications L1
- 2. Understand prominence of online social marketing L2

**Pedagogy tools:** Blended learning video and lecture

**Course outcomes**

- 1. Understand the technology in commerce
- 2. Need of working capital in finance function of a business
- 3. To equip the students with the finance in relation with contemporary technologies


**E-commerce text book**

Efraim Turban, David King, Jae Lee, Dennis Viehland(2014), *Electronic Commerce: Managerial and Social Networks Perspective*, New Delhi: Pearson Education.

## Reference Books

1. Hanson Ward (2012), *Internet Marketing and Ecommerce*, New Delhi: Cengage Learning .
2. Elias M Awad(2012), *Electronic Commerce: From Vision to Fulfillment*, New Delhi: Prentice Hall of India.
1. P.T.S.J. Joseph (2012), *E-Commerce: An Indian Perspective*, New Delhi: Prentice Hall India.
2. Karabi Bandopadhyay (2012), *Mobile Commerce*, New Delhi: Prentice Hall India.



	<b>MAT306</b>	<b>FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>	
			<b>4</b>					<b>4</b>	
	<b>Course Owner</b>	<b>Dept. of Finance</b>	<b>Syllabus version</b>				<b>1.0</b>		
	<b>Course Pre requisite(s)</b>		<b>Contact hours</b>				<b>50</b>		
	<b>Course Co-requisite(s)</b>		<b>Date Approved</b>						
	<b>Alternate Exposure</b>								

## INTRODUCTION

Finance is the life blood of the business. Financial Management is one of the key areas of management. This Course helps in understanding of the fundamentals of financial management in terms of investment; financing and dividend policy. This course is designed to familiarize the students with the basic concepts and practices of Financial Management.

### Course Objectives

- 1) To familiarize the students with the basic concepts of Financial Management.
- 2) To give thorough understanding of the practices of basic Financial Management.

## SYLLABUS

### UNIT-I: Financial Management - An Introduction

Meaning and Definition of financial Management, Goals of Financial Management, Finance Functions, Organization of finance function, Interface between Finance and other business functions, Financial Planning, Steps in Financial Planning, Factors Affecting Financial Plans, Time Value of Money.

#### Learning Outcomes:121

After completion of this unit, the student will be able to

1. Understand the basics of financial management L1
2. Understand the steps in financial planning L2

**Pedagogy tools:** Blended learning video and lecture

### UNIT-II: Investment Decisions

Introduction to Capital Budgeting, Importance of capital Budgeting, Capital Budgeting Process, Techniques of Capital Budgeting - Accounting Rate of Return, Pay Back Period, Net Present Value, Internal Rate of Return and Profitability Index

#### Learning Outcomes:

After completion of this unit, the student will be able to

1. Compute the the ITC under GST L1
2. Understand the provisions related to ecommerce operator L2

**Pedagogy tools:** Blended learning video and lecture

### **UNIT-III: Financing Decisions**

Cost of Capital - Cost of Debt, Cost of Preference Shares, Cost of Equity Shares, Cost of Retained Earnings, Weighted Average Cost of Capital; Leverages – Introduction – Types of Leverages – Measurement of Operating Leverage, Financial Leverage and Combined Leverage ; Capital Structure – Introduction, Features of Ideal Capital Structure, Factors affecting Capital Structure, Theories of Capital Structure - Net Income Approach, Net Operating Income Approach, Modigliani and Miller Approach and Traditional Approach

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

1. Compute the WACC L1
2. Understand importance of leverages L2
3. Understand the theories of capital structure L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-IV: Working Capital Management** - Introduction – Concepts of Working Capital, Objective of Working Capital Management, Need for Working Capital, Operating Cycle, Determinants of Working Capital, Estimation of Working Capital.

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

1. Compute amount of working capital required L1
2. Understand the operating cycle and the importance of working capital management L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-V: Dividend Decisions** - Introduction, Forms of Dividends, Types of Dividend Policies, determinants of Dividend Policy -Theories of Dividend Policy - Walter Model, Gordon Model, Modigliani and Miller Model – Bonus Shares and Stock Split – Legal, procedural and Tax Aspects of Dividend Policy.

#### **Learning Outcomes:** 122

After completion of this unit, the student will be able to

1. Compute dividend under various models L1
2. Understand MM approach L2

**Pedagogy tools:** Blended learning video and lecture

### **Course Outcomes**

After completing this course the students should be able to –

1. make optimum decisions pertaining to raising funds, making investments and managing the assets of a corporation, big or small.

2. Learn to manage finances with the ultimate goal of creating value.
3. Learn how to take financial decisions in day to day business

### **TEXTBOOK**

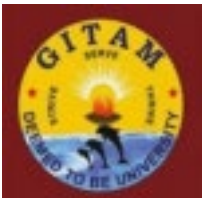
R.K. Sharma & Shashi K. Gupta (2014), *Financial Management*.  
Ludhiana: Kalyani Publications.

### **REFERENCE BOOKS**

1. I.M. Pandey (2010), *Financial Management*, New Delhi: Vikas Publications
2. M.Y. Khan & P.K. Jain. (2013), *Financial Management*. New Delhi: Tata McGraw Hill.

### **JOURNALS**

1. Chartered Financial Analyst - ICFAI - Hyderabad.
2. GITAM Journal of Management, Visakhapatnam.
3. Journal of Financial Management and Analysis - Centre for Financial Management Research.

	<b>MAT308</b>	<b>FUNDEMENTALS OF ENTREPRENEURSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>	
			<b>4</b>					<b>4</b>	
	<b>Course Owner</b>	<b>Dept. of Finance</b>	<b>Syllabus version</b>				<b>1.0</b>		
	<b>Course Pre requisite(s)</b>		<b>Contact hours</b>				<b>50</b>		
	<b>Course Co-requisite(s)</b>		<b>Date Approved</b>						
	<b>Alternate Exposure</b>								

## INTRODUCTION

Entrepreneurship is an essential element for economic progress as it manifests its fundamental importance in different ways: a) by identifying, assessing and exploiting business opportunities; b) by creating new firms and/or renewing existing ones by making them more dynamic; and c) by driving the economy forward – through innovation, competence, job creation- and by generally improving the well-being of society.

## COURSE OBJECTIVES

1. Define the field of social entrepreneurship, key traits of social<sup>124</sup>Entrepreneurs and business entrepreneurs.
2. Describe different forms of social enterprise organizations
3. Familiarize the student with the social innovation and socialinnovation models.
4. Interpret the results of performance measurement of a social enterprise.
5. Plan for sustainable growth of social entrepreneurship

## SYLLABUS

**UNIT-I Nature & Characteristics of entrepreneurs No of hours 10**

Entrepreneur and Entrepreneurship: Description and definition of entrepreneur – Characteristics of entrepreneur – Functions of an entrepreneur – types of entrepreneurs – concept of entrepreneurship – entrepreneurial culture – entrepreneurial process – entrepreneurial competencies – entrepreneurial mobility.

**Learning outcomes**

After completion of this unit, the student will be able to

1. Understand the value of an entrepreneur in the business world L1
2. Understand and develop the entrepreneur qualities L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-II Evolution of Entrepreneurship No of hours 10**

Genesis of entrepreneur and entrepreneurship: Theories of Entrepreneurship – Role of entrepreneurship in economic development – Barriers of entrepreneurship - Entrepreneurship and current business environment.

**Learning outcomes**

After completion of this unit, the student will be able to

1. Understand various theories of entrepreneurship L1
2. Develop entrepreneurship qualities as per the current environment L2

**Pedagogy tools:** Blended learning video and lecture

**UNIT-III: Entrepreneurial Mindset& Motives No of hours 10**

Entrepreneurial Motives, Motivating factors of entrepreneurship - Growth of entrepreneurship in India – Agricultural Entrepreneurship to Industry entrepreneurship to Services entrepreneurship – corporate entrepreneurship – women entrepreneurship.

**Learning outcomes**

After completion of this unit, the student will be able to

1. Students learn how to motivate the subordinates L1
2. Encourage the women participation in business L3

**Pedagogy tools:** Blended learning video and lecture

**UNIT-IV Business Idea Generation No of hours 10**

Business Idea generation: Sourcing of business ideas, innovative ideas, opportunity identification, scanning of the environment - finding the gaps for new business and new way of business - setting-up new ventures - acquiring existing business – franchising and Entrepreneurship

### Learning outcomes

1. Understand how to setup new ventures L1
2. Understand the genesis of mergers and acquisitions L3

### UNIT-V Incentives & EDPs

No of hours 10

Incentives for Developing Entrepreneurial Eco System &EDPs: Need and objectives of EDP – Evolution of EDPs – Phases of EDPs – Course content and curriculum of EDPs – Management Education centers and Entrepreneurship Development Programs- Incentives from various organizations and also the important EDPs to start own business through the support of incubation centres- Incubators, Accelerators, start ups .

### Learning outcomes

After completion of this unit, the student will be able to

1. Understand the importance of incubators L1
2. Understand how to setup their own business and other factors effecting it L3

**Pedagogy tools:** Blended learning video and lecture

### Course Outcomes

1. Differentiate Social Enterprise from Business Enterprise
2. Identify the drivers and challenges of social entrepreneurship
3. Recognize opportunities to build social business models
4. Analyze the performance measurement indicators of a social enterprise
5. Build a model of sustainable social entrepreneurship

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### TEXT BOOK

Donald F. Kuratko (2014), *Entrepreneurship: Theory, Process, Practice* New Delhi: Cengage Learning

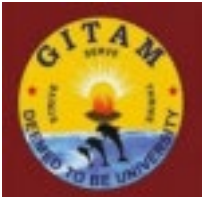
### REFERENCES

1. Bill Bolton, John Thompson (2014), *Entrepreneurs: Talent, Temperament and Opportunity*, Routledge 3rd Ed.
2. Arya Kumar (2014), *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, New Delhi: Pearson Publications.

3. S.Anil Kumar & S.C Purnima (2014), *Entrepreneurship Development*, New Delhi: New Age Publishers.
4. A Shay and V Sharma (2012), *Entrepreneurship and New Venture Creation*, New Delhi: Excel Books.
5. Vasant Desai (2012), *Dynamics of Entrepreneurial Development and Management*, New Delhi: Himalaya Publishing House.
6. Poornima M. Charantimath (2012), *Entrepreneurship Development – Small Business Enterprises*, New Delhi: Pearson

#### **JOURNALS AND NEWS PAPERS**

1. Harvard Business Review
  2. International Journal Of Entrepreneurial Behaviour And Research
  3. International Journal Of Small Business Management
  4. International Journal Of Entrepreneurship And Innovation Management
- The Mint/ The Economic Times/Business Standard/Business Line Daily News Papers

	<b>MAT310</b>	<b>CORPORATE ACCOUNTING 2</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>J</b>	<b>S</b>	<b>C</b>	
			<b>3</b>					<b>3</b>	
	<b>Course Owner</b>	<b>Dept. of Finance</b>	<b>Syllabus version</b>				<b>1.0</b>		
	<b>Course Pre requisite(s)</b>		<b>Contact hours</b>				<b>50</b>		
	<b>Course Co-requisite(s)</b>		<b>Date Approved</b>						
	<b>Alternate Exposure</b>								

## INTRODUCTION

Accounting is aptly called the language of business. This designation is applied to Accounting because it is the method of communicating business information. The basic function of any language is to serve as a means of communication. Accounting duly serves this function.

## COURSE OBJECTIVES

1. To equip the students with knowledge of fundamentals of Financial Accounting systems
2. To make students proficient in the application of partnership Accounting practices
3. To make students learn accounting for some advanced concepts

### **Unit-I Amalgamation and Absorption of joint stock Company. No of hours 10**

Purchase consideration-Entries in the books of selling and purchasing company-intercompany adjustments-preparation of financial statements after the amalgamation

#### **Learning Outcomes:** 128

After completion of this unit, the student will be able to

1. Pass the journal entries in the books of selling company L1
2. Pass the journal entries in the books of purchasing company L2

**Pedagogy tools:** Blended learning video and lecture

### **Unit-II Reconstruction of Company. No of hours 10**

Internal and external reconstruction- Financial statements preparation after Reconstruction

#### **Learning Outcomes:**

After completion of this unit, the student will be able to

1. Pass the journal entries in the books of Internal construction L3



2. Prepare the financial statements after reconstruction L3  
**Pedagogy tools:** Blended learning video and lecture

**Unit-III Accounts of Holding company.**

**No of hours 10**

Simple consolidation-cost of control-goodwill-capital reserve-intercompany transactions (with one subsidiary only)

**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Pass the journal entries in the books for consolidating the financial statements L3
2. Prepare the financial statements after Consolidation L3

**Pedagogy tools:** Blended learning video and lecture

**Unit-IV Liquidation of joint stock company.**

**No of hours 10**

Valuation of assets and liabilities-preparation of list-I and List –II contributories and winding up the company

**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Pass the journal entries in the books for liquidation L3
2. How to do settlement for the interested parties L3

**Pedagogy tools:** Blended learning video and lecture

**Unit V: IAS and IFRS**

**No of hours 10**

IAS Vs IFRS intangible assets-property plant and equipment-events occurring after reporting period-inventories

**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Pass the Journal entries for the PPE L3
2. Understand how to do adjustment for the events occurring after the balance sheet date L3

**Course Outcomes**

1. Understand the Principles - Accounting Concepts and conventions
2. To prepare accounts for holding and subsidiary company
3. Prepare Consolidated Balance sheet and consolidated P&L A/c
4. Understand Basics of Indian accounting standards

**REFERENCE BOOKS.**

1. Maheshwari S.N. :- Corporate Accounting (2) Shukala M.C. and Grewal T.S. :- Advanced Accounts (3) Maharkar and Despande :- Accountancy – II (4) Kotalwar H.R. :- New approach to Accountancy

