

GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT(GITAM)
(Deemed to be University)
VISAKHAPATNAM * HYDERABAD * BENGALURU

Accredited by NAAC with A⁺ Grade



REGULATIONS AND SYLLABUS

OF

B.Com. (H) with ACCA, UK

(for 2020-21 admitted batch)

Bachelor of Commerce (Hons.)
Programme Code: MBC 201401

1. REGULATIONS: (w.e.f. 2020-21 admitted batch)

1.0 ADMISSION

Admission into B. Com (Hons.) program of GITAM (Deemed to be University) is governed by GITAM (Deemed to be University) admission regulations

2.0 ELIGIBILITY CRITERIA

- Minimum of 50% marks in Pre-University / Higher Secondary / 10+2/ Intermediate Examination in any discipline or equivalent from any recognized board or council.
- Qualified in UGAT or GAT or qualified in GITAM INSTITUTE OF MANAGEMENT (GIM) Online Test (GOT) conducted by GITAM Institute of Management, GITAM (Deemed to be University).

3.0 CHOICE BASED CREDIT SYSTEM

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

- * Student centered learning
- * Cafeteria Approach
- * Students to learn courses of their choice
- * Learn at 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 programme.

4.0 MEDIUM OF INSTRUCTION

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

5.0 REGISTRATION

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

6.0 ATTENDANCE REQUIREMENTS

- 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.
- 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% on genuine medical grounds and on payment of prescribed fee.

7.0 EVALUATION

7.1 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).

7.2 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 component at the semester-end examination.

7.3 Practical/ Project Work/ Industrial Training/ Viva voce/ Seminar etc. course are completely assessed under Continuous Evaluation for a maximum of 100 marks, and a student has to obtain a minimum of 40% to secure Pass Grade. Details of Assessment Procedure are furnished below in Table 2.

Table -1 Assessment Procedure

S.No.	Component of Assessment	Marks Allotted	Type of Assessment	Scheme of Evaluation
1		40	Continuous Evaluation	<p>(i) <u>Mid Semester examinations:</u> Two mid examinations will be conducted for 20 marks each. Better of two will be considered for final 20 marks. If the student is absent for one Mid exam, the marks secured in the other mid exam will be considered as final marks. No more examinations will be conducted under any circumstances except exceptional cases as approved by the HOI. <u>Coursera course/online Course: 10 marks.</u> (Students need to complete respective subject wise Coursera course/ on line course listed by GIM through online and required to submit the course completion certificate. Up on which student need to give presentation/viva for awarding marks up to 10)</p> <p>) <u>Classroom Presentations/Seminars and Case analysis/workshop/training/ Assignments/survey/ project work: 10 marks</u></p>
		60	Semester-end Examination	<p>The semester-end examination in theory subjects: Sixty (60) Marks. Note: In respect of courses having practicals, theory examination shall be for forty (40) marks and practical exam for twenty (20) marks.</p>
		Total	100	
2	Practicals (Note: Courses like Tally and Ms-Excel)	100	Continuous Evaluation	<p>i) Forty (40) marks for lab performance, record and Viva-Voce Sixty (60) marks for two tests of 30 marks each (one at the mid-term and the other towards the end of the Semester) conducted by the concerned lab Teacher.</p>
3	Semester End Viva-voce	50	Continuous Evaluation	<p>Fifty (50) marks for Viva Voce Examination conducted orally after the completion of every Semester.</p>

4	Summer Practice School Report	50	Training Report Evaluation	Project report: 30 marks. Viva : 20 marks.
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Table:2 Assessment Procedure Professional competency development courses

S.No.	CourseCode	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.	MBG350	Yoga	1	50	Attendance- 5 Marks Viva- 5 Marks Practical Exercises- 40
3.	MBG348	Public Speaking	1	50	Practical Exercises 40 Marks Attendance 10 Marks
4.	VDC 111	Venture Discovery	2	100	Internal assessment as per VDC Guidelines/regulations
5.	MBA362	BEC	1	50	As per the British Council norms
6.	MBG 344	General Book Review	1	50	Self-Study& Presentation of the review – evaluated by Internal panel members
7.	MBG346	Introduction to Gandhian Thoughts	1	50	Mid Exam 20 Marks Attendance 10 Marks Sem End Exam 20 Marks
8.	MBG354	Soft Skills	1	50	Practical Exercises 40 Marks Attendance 10 Marks
TOTAL		9	450		

8.0 RETOTALLING, REVALUATION & REAPPEARANCE AS

PERNEW REFORMS

- 8.1 Retotaling of the theory answer script of the semester-end examination is permitted on request by the student by paying the prescribed fee within one week after the announcement of the results.
- 8.2 Revaluation of the theory answer scripts of the semester-end examination is permitted on request by the student by paying the prescribed fee within one week after the announcement of the result.
- 8.3 A student who has secured 'F' grade in a theory course shall have to reappear at the subsequent Semester - end examinations held for that course.
- 8.4 A student who has secured 'F' grade in Project work/industrial training etc. shall have to improve his/her report and reappear 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.

9.0 Provision for Answer Book Verification & Challenge Evaluation:

- 9.1 If a student is not satisfied with his/her grade after revaluation, the student can apply for, answer book verification on payment of prescribed fee for each course within one week after announcement of revaluation results.
- 9.2 After verification, if a student is not satisfied with revaluation marks/ grade awarded, he/she can apply for challenge valuation within one week after announcement of answer book verification result/ two weeks after the announcement of revaluation results, which will be valued by the two examiners i.e., one Internal and one External examiner in the presence of the student on payment of prescribed fee. The challenge valuation fee will be returned, if the student is succeeded in the appeal with a change for

a better grade.

10.0 Supplementary Examinations & Special Examinations:

10.1 The odd semester supplementary examinations will be conducted on daily basis after conducting regular even semester examinations in April/May.

10.2 The even semester supplementary examinations will be conducted on daily basis after conducting regular odd semester examinations during Oct/Nov.

10.3 A student who has completed his/her period of study and still has "F" grade in final semester courses is eligible to appear for Special Examination normally held during summer vacation.

11.0 Promotion to the Next Year of Study

11.1 A student shall be promoted to the next academic year only if he/she completes the academic requirements of 60% of the credits till the previous academic year

11.2 Whenever there is a change in syllabus or curriculum, he/she has to continue the course with new regulations after detention as per the equivalency established by the BoS to continue his/her further studies. The courses like Workshop, Industrial tour and Industrial training are to be considered in supplementary exams.

11.3 A student who has secured 'F' Grade in project work / Industrial Training shall be permitted to submit the report only after satisfactory completion of the work and viva-voce examination.

12.0 Repeat Continuous Evaluation:

12.1 A student who has secured 'F' grade in a theory course shall have to reappear at the subsequent examination held in that course. A student who has secured 'F' grade can improve continuous evaluation marks upto a maximum of 50% by attending special instruction classes held during summer.

12.2 A student who has secured 'F' grade in a practical course shall have to attend Special Instruction classes held during summer.

12.3 A student who has secured 'F' grade in a combined (theory and practical) course shall have to reappear for theory component at the subsequent examination held in that course. A student who has secured 'F' grade can improve continuous evaluation marks upto a maximum of 50% by attending special instruction classes held during summer.

12.4 The Repeat Continuous Evaluation (RCE) will be conducted during summer vacation for both odd and even semester students. A student can register a maximum of 4 courses. Biometric attendance of these RCE classes has to be maintained. The maximum marks in RCE be limited to 50% of Continuous Evaluation marks. The RCE marks are considered for the examination held after RCE except for final semester students.

12.5 RCE for the students who completed course work can be conducted during the academic semester. The student can register a maximum of 4 courses at a time in slot of 4 weeks. Additional 4 courses can be registered in the next slot.

12.6 A student is allowed to Special Instruction Classes (RCE) 'only once' per course.

13.0 SPECIAL EXAMINATION

A student who has completed the stipulated periods of study for the B.Com (Hons.) programme and still has failure grade 'F' in not more than **Four theory courses**, as detailed below is eligible to appear for special examinations conducted during summer vacation.

Note: Calculated based on the prescribed years of study of a programme (n) + one course. For example, a 3-year B. Com (Hons.) programme student can appear for Special Examinations if he has "F" Grade in a maximum of four theory courses (3 + 1) only.

14.0 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.

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.
2. Candidates who have already secured First Class or First Class with Distinction are not eligible for betterment of Grades.
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
4. Betterment of Grades is permitted only through appearance of the theory examinations.
5. Betterment of Grades is permitted only once, at the end of the program of study, simultaneously along with Special examinations.
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. (Hons) student can appear for betterment in any Six courses of study.
7. The better Grade secured either in the first or betterment appearance shall be considered as the final Grade.
8. New Grade Card/PC shall be issued to candidates who have improved their Grades/Class after submitting the old Grade Card/PC.
9. The date, month, and year of the declaration of betterment result shall be printed on the Grade Card/PC
10. Betterment marks shall not be taken into consideration for award of ranks, prizes, and medals.
11. Candidates have to pay a betterment fee as prescribed by the University.
12. Betterment of Grades is permitted 'only once', immediately after completion of the program of study.
13. The rules & regulations framed by the University from time to time shall be applicable.

15.0 GRADING SYSTEM

Based on the student performance during a given semester, a final letter grade will be awarded at the end of the semester in each course. The letter grades and the corresponding grade points are as given in Table 3.

Table 3: Grades and Grade Points

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 (Fail)	0	Less than 40
9	Ab.(Absent)	0	--

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

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%.

17.0 GRADE POINT AVERAGE

17.1 A Grade Point Average (GPA) for the semester will be calculated according to the formula:

$$\Sigma [CxG]$$

$$\text{GPA} = \frac{\sum G}{\sum C}$$

Where

C = number of credits for the course,

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

17.2 GPA is awarded to those candidates who pass in all the subjects of the semester. 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 up to the particular point of time.

17.3 CGPA required for classification of class after the successful completion of the programme is shown in Table 4.

Table 4: CGPA required for award of Class

Distinction	≥ 8.0*
First Class	≥ 6.5
Second Class	≥ 5.5
Pass	≥ 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.

18.0 ELIGIBILITY FOR AWARD OF THE B.Com (Hons.) DEGREE

18.1 Duration of the programme:

A student is ordinarily expected to complete the B.Com (Hons.) Programme in six semesters of three years. However, a student may complete the programme in not more than five years including study period.

18.2 However, the above regulation may be relaxed by the Vice Chancellor in individual cases for cogent and sufficient reasons.

18.3 A student shall be eligible for award of the B. Com (Hons.) Degree if he/ she fulfills all the following conditions.

18.3.1 Registered and successfully completed all the courses and projects.

18.3.2 Successfully acquired the minimum required credits as specified in the curriculum corresponding to the programme of his/her study within the stipulated time.

18.3.3 Has no dues to the Institute, hostels, Libraries, NCC / NSS etc, and

18.3.4 No disciplinary action is pending against him / her.

18.4 The degree shall be awarded after approval by the Academic Council.

19.0 PEDAGOGY

The classroom 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 classroom pedagogy ranges from instructions, simulations, case discussions, role plays, etc. Simulations and case discussions are adopted extensively across the curriculum, to supplement classroom instructions/lectures.

20.0 Experiential Learning

Rather than giving cut flowers to students, at GITAM INSTITUTE OF MANAGEMENT (GIM) 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.

Classrooms can teach how a bee looks, but to taste honey one should venture into the fields. At GITAM INSTITUTE OF MANAGEMENT (GIM) we endorse this learning philosophy by inviting senior leaders from Commerce and business, organizing interactions with Chartered Accountants / CEO Finance / Deputy CEO Finance, and by conducting visits to Chartered Accountant firms which can help connect and reinforce class work with real world solutions.

21.0 Guest and Visiting Faculty

Senior executives from the corporate arena dealing with Accounting and Finance 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.

22.0 SEMESTER END EXAMINATIONS

22.1 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.

22.2 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)

22.3 Examination pattern

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

S.No.	Pattern	Marks
1.	Section A : Ten questions each carry 2 marks	10X2= 20 marks
2.	Section B : Five Essay type questions (either or choice Questions from each unit)	5 X6 = 30 marks
3.	Section C : One Case let (not more than 200 words)	1X10 =10 marks
	Total	60 arks

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

S.No.	Pattern	Marks
1.	Section A : Ten questions each carry 2 marks	10X2= 20 marks
2.	Section B : Problems/Theory (either or choice Questions from each unit)	5 X 8 = 40marks
	Total	60 marks

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

S.No.	Pattern	Marks
1.	Section A : Ten questions each carry 2 marks	10X2= 20 marks
2.	Section B : Five Essay type questions (either or choice Questions from each unit)	5 X8 = 40 marks
	Total	60 arks

23.0 VIVA VOCE

The Comprehensive Viva-Voce Board consists of: Director/Dy. Director : Chairman One
Senior Faculty from the Institute : Member Program Coordinator : Convener
Senior Faculty/Practitioner: Member

STRUCTURE OF THE PROGRAMME:

24.1 The Programme Consists of

- i. Foundation Courses (compulsory) which give general exposure to a student in communication and subject related area.
- ii. Core Courses (compulsory).
- iii. Discipline centric electives which
 - a) Are supportive to the discipline
 - b) Give expanded scope of the subject Intra Departmental Electives
 - c) Give inter disciplinary exposure
 - d) Nurture the student skills Inter Departmental Electives
- iv. Open electives - which are of general nature and unrelated to the discipline to expose the student in areas such as general knowledge, personality development, economy, civil society, governance etc.

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

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

24.3.1 One credit for each Lecture / Tutorial hour per week.

24.3.2 One credit for two hours of Practicals per week.

24.3.3 Two credits for three (or more) hours of Practicals per week.

24.4 Range of credits:

Course	Range of Credits
Theory	2 to 6
Practical	2 or 3
Project Work	1 to 5
Professional Competency Development	1 or 2
Viva Voce	1 or 2
Seminar	1 or 2

24.5 The curriculum of the six semester B. Com (Hons.) programme is designed to have a total of 152 credits out of which 147 minimum credits required for the award of B. Com (Hons.) degree as shown in **Table 1**.

Table 1: Course Structure

Course Level	No. of Courses	Total Credits	Minimum Credits required to be earned	%
Foundation Compulsory /General Courses	17	25	25	21
Core Courses including core skill	21	101	98	60
Elective Discipline Centric	4	24	24	17

Open Electives	2	6	3	2
PCDs		9	6	
TOTAL	44	165	156	100

NOTE:

1. A student has to earn a total of 156 credits out of 165 Credits in Foundation, Core and Elective Courses which are compulsory courses.
2. A Student has to secure 6 out of 9 credits in Professional Competency Development Courses.
3. A minimum of 156 Credits out of 165 credits are compulsory to complete the program and for awarding of the degree.

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.

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

PEO 1	Able to understand the critical aspects of Accounting, Finance and Business Management.
PEO 2	Prepare and analyze Various Financial Reports using IFRS at the global level.
PEO 3	Utilize tools such as Microsoft Advanced Excel, Taxation principles at national and global level, Strategic Business Leadership Case Studies, and solve business and finance-related problems.
PEO 4	Apply various financial techniques to analyze and interpret financial statements.
PEO 5	Incorporate the descriptive, predictive and prescriptive analysis of various kinds of Annual Financial records.

PROGRAM OUTCOMES(POs) &

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

PO1	Acquire adequate knowledge through principles, theories and models of business management, Accounting, Marketing, Finance, IT, Operations and Human Resource.
PO2	Demonstrate proficiency for Business Communication for effective and professional business management.
PO3	Acquire employability skills through practical exposure of IT and its usage in different domains of management.
PO4	Analyze and comprehend the applicability of management principles in solving complex business challenges.
PO5	Develop entrepreneurial skills among the students, to venture out their own domain proficiencies.
PO6	Build a perspective about global competitive environment including socio-cultural, technical and sustainability issues.
PO7	Develop leadership skills to achieve the individual, group and organizational goals.
PO8	Appreciate the importance of ethics in decision-making and inculcate the spirit of social responsibility.
PO9	Comprehend the applicability of management principles in the situations pertaining

	to global business world.
PO10	Illustrate various concepts, theories and models in the functional areas of business to face the challenges of changes.
PO11	Apply business analytics in different functional area for organizational effective results.
PO12	Interpret the legal environment and its dynamics to various business operations for effective end-results.

PROGRAMME SPECIFIC OUTCOMES (PSOs)	
PSO1	Integrate and interpret necessary skills and understanding to take up advanced topics in accounting, auditing and taxation
PSO2	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.
PSO3	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.

24.6 Semester Wise Structure

SEMESTER - I

S.No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	GEL 131	Foundation Compulsory	Communi-cative English	3	-	3	40	60	100	3
2	MBG103	Foundation Compulsory	Business Economics	3	-	3	40	60	100	3
3	MBC101	Core	Accountant in business	5	-	5	40	60	100	5
4	MBC103	Core	Management Ac-counting	6	-	6	40	60	100	6
5	MBC105	Core	Financial Accounting	6	-	6	40	60	100	6
6	MBC191	Core Skill Based	Semester end vi- va-voce	-	-	-	-	-	50	1
	Total			23	-	23	200	300	550	24

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG356	Foundation Elective Skill Based	Coursera Course	-	-	-	50	-	50	1
	Total						50		50	1

*the student need to choose a coursera course from the GITAM University listed courses, and required the complete the course throughonline and submit the course completion certificate and presentation thereon for awarding marks up to 50.

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination.

SEMESTER - II

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG102/ MBG104/ MBG106/ MBG108	Foundation Elective	Telugu/Sanskrit Hindi/ Special English*	3	-	3	40	60	100	3
2	MBG112	Foundation Compulsory	Business Statistics	3	-	3	40	60	100	3
3	MBC102	Core	Corporate and Business laws	5	-	5	40	60	100	5
4	MBC104	Core	Performance Management	5	-	5	40	60	100	5
5	MBC106	Core	Income Tax Law and Practice	4	-	5	40	60	100	4
6	MBC192	Core Skill Based	Semester end vi-va-voce	-	-	-	-	50	50	1
			Total	20		21	200	350	550	21

Note: * The Foreign students are offered special English course

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S.No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG344	Foundation Elective Value Based	Book Review	2	-	2	50	-	50	1
2	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	2	-	2	50	-	50	1
3	VDC 111	Skill based	Venture Discovery	2		2	100		100	2
	Total			6		6	200		200	4

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

***Note :The Student has to do practice school in any accounting/ consulting firm or any organization for a period of 20-30 days weeks during first year which carries 1 credit and will be shown in III Semester.**

SEMESTER-III

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG201	Foundation Compul- sory	Indian Her- itage and Culture	2	-	2	40	60	100	2
2	MBG203	Foundation Compul- sory	Business Communica- tion	2	-	2	40	60	100	2
3	MBC201	Core	Financial Reporting	6	-	6	40	60	100	6
4	MBC203	Core	Audit and Assurance	6	-	6	40	60	100	6
5	MBC205	Core Skill Based	Advanced Excel	2	3	5	100	-	100	5
6	MBC291	Core Skill Based	Semester end viva-voce	-	-	-	-	-	50	1
7	MBC293*	Skill based	Practice School Report	-	-	-	50	-	50	1
Total				18	3	21	310	240	600	23

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG348	Foundation Elective Skill Based	BEC		2	2	50	-	50	1

2	MBG350	Foundation Elective Value Based	Yoga and Meditation		2	2	50	-	50	1
	Total				2	4	100		100	2

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination Yoga and Meditation

1. **SEMESTER - IV**

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
	MBG202	Foundation Compulsory	Environmental Science	3	-	3	40	60	100	3
2	MBC202	Foundation Compulsory	Indian Financial System	3	-	3	40	60	100	3
3	MBC204	Core	Financial Management	6	-	6	40	60	100	6
4	MBC208	Core	Indirect Taxation (GST)	6	-	6	40	60	100	6
5	MBC292	Core Skill Based	Semester-end viva-voce	-	-	-	-	-	50	1
	Total			18	-	18	160	240	450	19

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG352	Foundation Elective Skill Based	Public Speaking	-	2	2	50	-	50	1
2	MBG354	Foundation Elective Skill Based	Soft Skills	-	2	2	50	-	50	1
	Total			-	4	4	100		100	2

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

SEMESTER – V

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1.	MBG343	Elective	Introduction to Psychology	3	-	3	40	60	100	3
2.	MBG315	Elective	Retail Bank Management	3	-	3	40	60	100	3
3.	MBC305	Elective Discipline Centric	Taxation (UK)	6	-	6	40	60	100	6
4.	MBC307	Elective Discipline Centric	Strategic Business Reporting	6	-	6	40	60	100	6
5.	MBC 311	Elective Discipline Centric	Strategic Business Leader-1	5	-	5	40	60	100	5
6.	MBC313	Elective Discipline Centric	Strategic Business leader-2	5	-	5	40	60	100	5
7.	MBC391	Core Skill Based	Semester end vi-va-voce	-	-	-	-	-	50	1
Total				28	-	28	200	240	550	29

Note: Only one elective is offered (Retail Bank Management) out of two openelectives

SEMESTER – VI

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1.	MBG302	Founda- tion Com- pulsory	Entrepreneur-ship	3	-	3	40	60	100	3
2.	MBC342	Elective Discipline Centric	Advanced Financial Manage-ment	6	-	6	40	60	100	6
3.	MBC344	Elective Discipline Centric	Advanced Per- Man- agement	6	-	6	40	60	100	6
4.	MBC346	Elective Discipline Centric	Advanced Tax- ation	6	-	5	40	60	100	6
5.	MBC348	Elective Discipline Centric	Advanced Auditand Assurance	6	-	6	40	60	100	6
	MBC392	Core Skill Based	Semester End Viva-Voce	-	-	-	-	-	50	1
Total				27	-	26	200	300	550	28

LIST OF PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S. No.	Course Code	Courses	Marks(CA)	Credits	Semester
1.	MBG 356	Coursera Course*	50	1	I
2.	MBG344	Book Review	50	1	II
3.	MBG346	Introduction to Gandhian Thoughts	50	1	II
4.	MBG348	Public Speaking	50	1	IV
5.	MBG350	Yoga and Mediation	50	1	III
6.	MBG352	Business English Certificate (BEC)	50	1	III
7.	MBG354	Soft Skills	50	1	IV
8.	VDC111	Venture Discovery*	100	2	II
		Total	450	9	

Note: The student has to secure SIX credits out of total Nine Professional Competency Development Courses (PCDs) credits.

*** Compulsory courses**

COMPLETE SYLLABUS

SEMESTER – I

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	GEL 131	Founda- tion Com-pulsory	Communica- tive English	3	-	3	40	60	100	3
2	MBG103	Founda- tion Com-pulsory	Business Eco- nomics	3	-	3	40	60	100	3
3	MBC101	Core	Accountant in business	5	-	5	40	60	100	5
4	MBC103	Core	Management Accounting	6	-	6	40	60	100	6
5	MBC105	Core	Financial Accounting	6	-	6	40	60	100	6
6	MBC191	Core Based Skill	Semester end viva-voce	-	-	-	-	-	50	1
	Total			23	-	23	200	300	550	24

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES IN SEMESTER-1

S. No.	Code No.	Title of the Course	Theory	Practical	Cred-its	Internal Assessment Marks	External Assessment Marks	Total Marks
1		Coursera Course*	-	2	1	50	-	50

- The student can choose a coursera course from the courses listed and complete the course through online and required to submit the course completion certificate for awarding marks up to 50.

Note-Professional Competency Development courses will be added in the 6th Semester

B.Com (Hons.) –I SEMESTER
GEL 131: COMMUNICATIVE ENGLISH
B TECH, BBA & BSC SEMESTER I (2020-21)

L T P C

2 0 2 3

Preamble

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

- To enable learners to develop listening skills for better comprehension of academic presentations, lectures and speeches.
- 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.
- To expose learners to key Reading techniques such as Skimming and Scanning for comprehension of different texts.
- To acquaint the learners with effective strategies of paragraph and essay writing, and formal correspondence such as email, letters and resume.
- 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.

Syllabus:

UNIT I

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.

GRAMMAR & VOCABULARY: Articles & Prepositions; Word Families(Verbs, Nouns, Adjectives, Adverbs; Prefixes and Suffixes)

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)

Understand the relevance of various categories in word family and apply them meaningfully in context (L3)

UNIT II

LISTENING: Listening for Note taking and Summarizing SPEAKING: Role plays and Oral Presentations.

READING: Intensive Reading-Reading for implicit meaning

WRITING: Note making and summarizing

GRAMMAR & VOCABULARY: Verb forms-Tenses; synonyms to avoid repetition in speech and writing.

Learning Outcomes:

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

- Employ note taking and summarizing strategies to comprehend the listening text (L2)
- Use strategies for successful and relevant oral presentation (L3, L4)
- Demonstrate effective communication skills by applying turn-taking and role distribution techniques for meaningful and contextual Speaking (L3 and L4)
- Apply various reading strategies imbibing inferential and extrapolative comprehension of any given text. (L2, L3)
- Apply various note-making techniques while comprehending the reading text to present a complete and concise set of structured notes (L3, L4, L5)
- Apply the notes to draft a summary (L3)
- Use correct tense forms and appropriate structures in speech and written communication (L3)
- Context specific use of Prefixes and Suffixes for meaningful communication (L3)

UNIT III

LISTENING: Listening for presentation strategies: introducing the topic, organization of ideas, conclusion.

SPEAKING: Aided presentations READING: Inferring using textual clues

WRITING: Formal Letter and Email writing

GRAMMAR & VOCABULARY: Active and Passive Voice; linkers and discourse markers.

Learning Outcomes:

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

- Notice and understand effective listening strategies to identify discourse markers in presentations. (L1, L2)
- Make formal oral presentations using effective strategies such as audio – visual aids (L3)
- Infer meaning and inter – relatedness of ideas (L4)
- Understand relevant structures and draft formal letters in suitable format (L3, L4)
- Construct relevant sentences in active and passive voice for meaningful communication (L2, L3)
- Comprehend and apply available vocabulary items relevant to the context (L1, L2, L3)

UNIT IV

LISTENING: Listening for labeling-maps, graphs, tables, illustrations

SPEAKING: Aided group presentation using charts, graphs etc. READING: Reading for identification of facts and opinions

WRITING: Information transfer (writing a brief report based on information from graph/chart/table)

GRAMMAR & VOCABULARY: Subject-verb agreement; language for comparison and contrast;

Antonyms

Learning Outcomes:

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

- Match visual and auditory inputs and use the information comprehensively and will adequately demonstrate important relationships or patterns between data points (L2)
- Choose and coordinate resources appropriate to the context and speak intelligibly (L3, L4)
- Develop advanced reading skills for analytical and extrapolative comprehension (L4, L5)
- Make decisions on the arrangement of ideas and transfer them from visual to verbal form using context appropriate structure. (L3, L4)
- Demonstrate ability to use task-specific grammatically correct structures (L3) Comprehend and use expressions for negation/contradiction ((L2,L3)

UNIT V

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.

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)

Course Outcomes

By the end of the course, the learners will be able to:

- Think critically, analytically, creatively and communicate confidently in English in social and professional contexts with improved skills of fluency and accuracy.
- Write grammatically correct sentences employing appropriate vocabulary suitable to different contexts.
- Comprehend and analyze different academic texts.
- Make notes effectively and handle academic writing tasks such as Paragraph writing and Essay writing.
- Effectively handle formal correspondence like e-mail drafting and letter writing.

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

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com (Hons) – I SEMESTER

MBG103: BUSINESS ECONOMICS

Course Code: MBG103	Course Title: BUSINESS ECONOMICS	
Semester: I	Course Type: Core Course	Credits: 3
Home Programme(s): BBA (20-21) Admitted Batch		
Course Leader: Dr.M. Sudha		

Course description and Course outcomes

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. (Managerial) 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 affect business performance.

Course Objectives:

The course intent to enable students to

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.

Syllabus

Unit I (8 sessions – CO1, CO2, L2)

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

Unit II (8 sessions – CO1, CO2, L2)

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.

Unit III (8 sessions – CO1, CO3, L3)

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.

Unit IV (8 sessions – CO1, CO2, CO4, L3)

Market Structure - Basis for classification of market power, kinds of a 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.

Unit V (8 sessions – CO1, CO5, L3)

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.

Case Analysis (Not Exceeding 200 words)

Learning and teaching activities

Case Analysis Situation Analysis Brainstorming
Group Discussion Research Project Chalk and Talk
Student Presentations

Course Outcomes:

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

- Discuss the nature and scope of business economics concepts
- Classify the differences between demand and supply analysis and balance the market forces through price mechanism and government interference
- Apply the techniques of production and the concepts of cost in production decisions.
- Differentiate the price and output decisions under various market structures.
- Apply macroeconomic concepts knowledge in business decision making.

Text Books & References:

1. Geetika, P.Ghosh, P.R.Choudhury, Managerial Economics, McGrawHill Education Private Limited, New Delhi, 2018.
2. Dominick Salvatore, Seventh Edition, Adapted Version, Oxford Publication New Delhi, 2014.
3. Dr.D.N.Dwivedi, Managerial Economics, Vikas Publishing House, New Delhi, 2015/Latest Edition.
4. 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

B.Com (Hons.) – I SEMESTER

MBC101: ACCOUNTANT IN BUSINESS

INTRODUCTION

Accountant in Business imparts knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

Course Objectives:

1. Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular.
2. Identify and explain the functions of accounting systems and internal controls in planning, monitoring, and reviewing performance and in preventing fraud and business failure.
3. Recognize the principles of authority and leadership and how teams and individuals behave and are managed, disciplined, and motivated in pursuit of wider departmental and organizational aims and objectives.

SYLLABUS

UNIT-I: The business organization, its stakeholders and the external environment: The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors

UNIT-II: Business organizational structure, functions and governance: The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business

UNIT-III: Accounting and reporting systems, controls and Compliance: The relationship between accounting and other Business functions, Accounting and finance functions within Business organizations, Principles of law and regulation governing. Accounting and auditing, The sources and purpose of internal and external financial information, provided by the business, financial systems, procedures, and related IT Applications, Internal controls, authorization, security of data and compliance within business Fraud and fraudulent behavior and their Prevention in business, including money Laundering.

UNIT-IV: Leading and managing individuals and teams: Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business

Organizations, Team formation, development, and Management, Motivating individuals and groups, Learning and training at work, Review, and appraisal of individual performance.

UNIT-V: Personal effectiveness and communication: Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal Development, Sources of conflicts, and techniques for conflict. Resolution and referral, communicating in business, Professional ethics in accounting and business: Fundamental principles of ethical behavior. The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas.

COURSE OUTCOMES

1. Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.

2. Understand the importance of person effectiveness as the basis for effective team and organizational behavior.
3. Recognize that all aspects of business and finance should be conducted in a manner that complies with and is in the spirit of accepted professional ethics and professional values

TEXT BOOK

Accountant in Business – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS

1. Harold Koontz & Heinz Weirich (2012), *Management, a Global and Entrepreneurial Perspective*, New Delhi: Tata McGraw -Hill Publishing Company.
2. Dipak Kumar Bhattacharyya (2012), *Principles of Management Text and Cases*, New Delhi: Pearson.
3. Robbins, Stephen, & Sanghi.S. (2013), *Organizational Behavior*, New Delhi: Pearson Education.

JOURNALS

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

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B. Com (Hons.) – I SEMESTER

MBC103: MANAGEMENT ACCOUNTING

INTRODUCTION

Management Accounting helps to analyze and interpret the financial data in order to help management to take decisions, make policies, strategies and control the organization effectively.

Course Objectives

1. To develop knowledge and understanding of how to prepare and process basic cost and quantitative information
2. To support management in planning and decision-making in a variety of business contexts.

SYLLABUS

UNIT-I: The nature, source, and purpose of Management information: Accounting for management, Sources of data, Cost classifications, presenting information.

UNIT-II: Cost accounting techniques: Accounting for material, labor and overheads, Absorption and marginal costing, Cost accounting methods, Alternative cost accounting principles

UNIT-III: Budgeting: Nature and purpose of budgeting, Statistical techniques, Budget preparation, Flexible budgets, Capital budgeting and discounted cash flow, budgetary controls and reporting, Behavioral aspects of budgeting.

UNIT-IV: Standard costing: Standard costing system, Variance calculations and analysis, Reconciliation of budgeted and actual profit

UNIT-V: Performance measurement – overview, Performance measurements- application, Cost reductions and value enhancement, Monitoring performance and reporting.

COURSE OUTCOMES

On successful completion of this paper, candidates should be able to:

1. The student should learn to explain the nature, source and purpose of management information
2. Explain and apply cost accounting techniques, Prepare budgets for planning and control
3. Compare actual costs with standard costs and analyze any variances
4. Explain and apply performance measurements and monitor business performance

TEXTBOOK

Management Accounting – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS

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.
- S.N. Maheswari (2012), *Management Accounting*, New Delhi: S. Chand Publications.

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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com (Hons.) – I SEMESTER

MBC105: FINANCIAL ACCOUNTING

INTRODUCTION

Financial Accounting imparts knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statement.

Course Objectives

1. Define the qualitative characteristics of financial information and the fundamental bases of accounting.
2. Demonstrate the use of double-entry and accounting systems, Record transactions and events.

SYLLABUS

UNIT-I: The context and purpose of financial reporting: The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, the main elements of financial reports, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged With governance.

UNIT-II: The qualitative characteristics of Financial Information: The use of double-entry and accounting Systems, Double-entry book-keeping principles including the maintenance of accounting records and Sources of accounting information, Ledger accounts, books of prime entry and Journals.

UNIT-III: Recording transactions and events: Sales and purchases, Cash, Inventory tangible non-current assets, depreciation, Intangible non-current assets and amortization, Accruals and prepayments, receivables and payables, Provisions and contingencies. Capital structure and finance costs

UNIT-IV: Preparing a trial balance: Trial balance, Correction of errors, Control accounts, and reconciliations, Bank reconciliations, Suspense accounts. Preparing basic financial statements: Statements of financial position, Statements of profit or loss and other Comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records, preparing simple consolidated financial Statements: Subsidiaries, Associates.

UNIT-V: Interpretation of financial statements: Importance and purpose of analysis of financial statements Ratios, analysis of financial statements.

COURSE OUTCOMES

On successful completion of this paper, candidates should be able to:

1. Explain the context and purpose of financial reporting, Define the qualitative characteristics of financial information
2. Demonstrate the use of double-entry and accounting systems , Record transactions and events
3. Prepare a trial balance (including identifying and correcting errors), Prepare basic financial statements for incorporated and unincorporated entities.
4. Prepare simple consolidated financial statements, interpretation of financial statements

TEXTBOOK

Financial Accounting – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS

1. 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.
3. Tulsian P.C (2011), *Financial Accounting, Volume I and Volume II*, New Delhi: Pearson Education.

JOURNALS

1. GITAM Journal of Management, GITAM Institute of Management, GITAM (Deemed to be University), Visakhapatnam.
2. The Chartered Accountant, ICAI, New Delhi
3. Journal of Accounting and Finance, Jaipur
4. The Journal of Accounting and Research, ICAI University, Hyderabad

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

SEMESTER - II

S. No.	Course Code	CourseLevel	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG102/ MBG104/ MBG106/ MBG108	Foundation Elective	Telugu/ Sanskrit Hindi/ Special English*	3	-	3	40	60	100	3
2	MBG112	Foundation Compulsory	Business Statistics	3	-	3	40	60	100	3
3	MBC102	Core	Corporate and Business laws	5	-	5	40	60	100	5
4	MBC104	Core	Performance Management	5	-	5	40	60	100	5
5	MBC106	Core	Income Tax Law and Practice	4	-	5	40	60	100	4
6	MBC192	Core Skill Based	Semester end viva-voce	-	-	-	-	50	50	1
Total				20		21	200	350	550	21

Note: * The Foreign students are offered special English course

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S. No.	Course Code	CourseLevel	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG344	Foundation Elective Value Based	Book Review	2	-	2	50	-	50	1
2	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	2	-	2	50	-	50	1
3	VDC 111	Skill based	Venture Discovery	2		2	100		100	2
Total				6		6	200		200	4

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination.

B. Com (Hons.) – II SEMESTER

MBG102 -TELUGU

Introduction:

This course contains a rich the 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.
3. **SYLLABUS**

4.

5. ప్రాచీన కవిత్వం :
6. 1. నన్నయ - గవంగాశవంతనుల కథ
7. ఆవంధ్ర మహాభారతవం - ఆదిపర్వం - నాల్గవ ఆశ్వాసం (120-165) “నరనరుడగు శవంతనునకు” నువండి “దివ్యభూషణాలవంకృత” వరకు
8. 2. తిక్కన - మూషిక మార్థాల వృత్తవంతవం
9. ఆవంధ్ర మహాభారతవం - శ్వంతిపర్వం - మూడవ ఆశ్వాసం (202 - 242) అడవిలో నొకమఱ్ఱి నువండి సౌఖ్యము
10. బవందెన్.
11. 3. అల్లసాని పెద్దన - హవంసీ చక్రవాక సవంవాదవం
12. మనుచరిత్రము - ఆరవ ఆశ్వాసం (62-68) “గవంగాతరవంగిణి” నువండి “జవంభారి భిదుర సవంరవంభవంబు” వరకు
13. 4. తరిగవండ వవంగమావంబ - ఎఱుకత శ్రీ వవంకటాచల మాహాత్వం ఆశ్వాసం (4-51)
14. “వకుళను నేనా వివాహ ప్రయత్నవంబు” నువండి “అని యిట్లొల” వరకు
15. ఆధునిక కవిత్వం
16. 5. గరిమెళ్ళ సత్యనార్యణ - మాకొద్ద తెల్లదొరతనము
17. 6. శ్రీశ్రీ - మహాప్రసాధానవం
18. 7. జాషువ - ముసాపరులు
19. 8. పుట్టపరీత నార్యణాచార్యులు- మేఘదూతము కథానికలు
20. 9. పాలగుమ్మ పద్మర్థు - గాలివాన
21. 10. కొలకటూరి ఇనాక్- ఆకలి
22. 11. కేతువిశ్వాధ రెడిడి - నమ్మకున్ననేల
23. 12. పాట్లపల్లెల రామర్వు - జైలు వ్యయకరణవం
24. 13. సవంధులు - సవర్ణద్రు, గుణ, యణాదేశ, వృదిధి, త్రిక, గ, స, డ, దవా దేశ, రుగాగమ, ట్లాగమ, ఆమ్రేడిత, ఆత్సవంధి మొదలైనవి.
25. 14. సమాసాలు - తతుపురుష, కర్మధారయ, ద్వంధ్, దిగు, బహువ్రీహీ
26. మొదలైనవి.
- 27.

Course Outcomes:

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

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B. Com (Hons.) – II SEMESTER

MBG104: SANSKRIT

Introduction:

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

Course Objectives

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

POETRY: Lesson No. 1 Saranagathi

From
Valmiki Ramayanam Yuddhakanda
17th Canto Slokas 11 – 68

Lesson No. 2 Ahimsa Paramodharmah

From Srimadbharatam, Adiparva 8th
chapter
Sloka 10 – to the end of 11 Chapter

Lesson No. 3 Raghoh Audaryam

From Raghuvamsa 5th 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, BhanuDhatr, Pitr, Go, Rama, Mati, Nadee, Tanu, Vadho, Matr,Phala, Vari and Madhu

SANDHI:

SwaraSandhi : Savarnadeergha, Ayavayava, Guna, Vrddhi, Yanadesa VyanjanaSandhi : Scutva, Stutva, Anunasikaditva, Anunasika, Latva, Jastva VisargaSandhi : Visarga Utva Sandhi, Visargalopa Sandhi, Visarga Repha Sandhi, Ooshma Sandhi

SAMASA :

- (1) Dwandwa (2) Tatpurusha (Common)
(2a) Karmadharaya (2b) Dwigu
(2c) ParadiTatpurusha (2d) Gatitaturusha (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,

COURSE OUTCOMES

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

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B. Com (Hons.) – II SEMESTER

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 जैनेंद्र कुमार |
| 1 | 2. ईर्ष्या, तू न गई मेरे मन से | - रामधारी सिंह 'दिनकर |
| | 3. आपने मेरी रचना पढ़ी? | - हज़ारी प्रसाद द्विवेदी |
| 2 | 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 |
| 2.1 | 8. सोना हिरनी | - महादेवी वर्मा |
| 2.2 | 9. कफ़न | - मुंशी प्रेमचन्द |

उपवाचक विभाग (Non Detailed Text)

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

7 व्याकरण विभाग

1. 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)

2. चाहिए प्रयोग
3. 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 Books

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

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com (Hons.) – II SEMESTER

MBG108: SPECIAL ENGLISH

Introduction:

Course Objectives:

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

Syllabus:

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 storyform (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 sentencelevel 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

Upon successful completion of the course, the student will be able to:

4. Recognize and incorporate proper grammar and other mechanics of language in one’s communication acts.(L1, L3)
5. Demonstrate an understanding of the distinct literary characteristics of poetry, short story and essay as literary genres (L2)
6. Analyze and effectively communicate ideas related to the prescribed literary genres for their structure and meaning, using correct terminology. (L3,L4)
7. Write paragraphs, essays and reviews with the complexity considered appropriate for the undergraduate level (L3,L5)
8. Analyze, describe, and debate the complexities of globalization, situating own reading in terms of society, religion, caste, region, gender, and politics (L3, L4)

Book/Film Review

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – II SEMESTER
MBG112: BUSINESS STATISTICS

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.

Course Objectives

1. To understand the basic concepts of Probability and Statistics
2. To apply the analytical techniques in business transactions that would help in making effective business decisions

SYLLABUS

UNIT-I: Social and Economic Surveys - 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.

UNIT-II: Measures of Central Tendency: 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.

UNIT-III: Correlation and Regression Analysis: 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.

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

UNIT- V: Time Series Analysis: 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.

Note: Proofs of theorems and derivations of problems and distributions are excluded.

COURSE OUTCOMES

1. Students will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC).
2. The student should summarize data, and take data-driven decisions.

TEXTBOOKS

1. J.K Sharma (2013), *Business statistics*, New Delhi: Pearson Education.

REFERENCE BOOKS

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

JOURNAL

1. American Statistician, American Statistical Association, USA.
2. Journal of the American Statistical Association, American Statistical Association, USA
3. Journal of Mathematics and Statistics, Science Publications, USA

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – II SEMESTER

MBC102: CORPORATE AND BUSINESS LAW

INTRODUCTION

The course aims at developing knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

Course Objectives:

1. Recognize and apply the appropriate legal rules relating to the law of obligations
2. Distinguish between alternative forms and constitutions of business organizations
3. Recognize and compare types of capital and the financing of companies
4. Describe and explain how companies are managed, administered and regulated
5. Recognize the legal implications relating to companies in difficulty or in crisis

SYLLABUS

UNIT-I: Essential elements of legal systems: Business, political and legal systems, International trade, international legal regulation and conflict of laws. Alternative dispute resolution mechanisms

UNIT-II: International business transactions, Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Inco terms, Obligations of the seller and buyer, and Provisions common to both.

UNIT-III: Transportation and payment of international business transactions, Transportation documents and means of Payment

UNIT-IV: The formation and constitution of business organization, Agency law, Partnerships, Corporations and legal personality, the formation and constitution of a company.

UNIT-V: Capital and the financing of companies: Share capital, Loan capital, Capital maintenance and dividend law, Management, administration and the regulation of companies: Company directors, other company officers, Company meetings and resolutions, Insolvency law, Insolvency and administration, corporate fraudulent and criminal behavior, Fraudulent and criminal behavior.

COURSE OUTCOMES

On successful completion of this paper candidates should be able to:

1. Identify the essential elements of the legal system including the main sources of law.
2. The student should learn to distinguish between alternative forms of business organizations.
3. The student should know manage the companies in crisis by learning legal implications.

TEXT BOOK

1. Corporate and Business Law – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS

1. Gulshan & G.K. Kapoor (2011), *Business Law*, New Delhi: New Age Publishers.
2. Avatar Singh (2011), *Principles of Mercantile Law*, Lucknow: Eastern Book Company.
3. N.D. Kapoor (2013), *Handbook of Industrial Laws*, New Delhi: Sultan Chand & Co.

JOURNALS

1. GITAM Journal of Management, Visakhapatnam.
2. Indian Labour Law Journal

3. Chartered Secretary
4. Labour Law Report

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – II SEMESTER

MBC104: PERFORMANCE MANAGEMENT

INTRODUCTION

The course aims to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

COURSE OBJECTIVES

1. Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
2. Identify and apply appropriate budgeting techniques and methods for planning and control.
3. Use standard costing systems to measure and control business performance and to identify remedial action.

SYLLABUS

UNIT-I: Specialist cost and management accounting techniques: Activity-based costing, target costing, Life-cycle costing, Throughput A/c, Environmental accounting.

UNIT-II: Decision-making techniques: Relevant cost analysis, Cost volume analysis, limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, dealing with risk and uncertainty in decision making

UNIT-III: Budgeting and control: Budgetary system, types of budget, Quantitative analysis in budgeting, standard costing, Material mix and yield variances, Sales mix and quantity variances, planning and operational variances, Performance analysis and Behavioral aspects

UNIT-IV: Performance measurement and control: Performance management information Systems, Sources of management information, Management report.

UNIT-V: Performance analysis in private sector Organizations: divisional performance and transfer pricing, Performance analysis in not-for-profit Organizations and the public sector, external considerations and behavioral aspects.

COURSE OUTCOMES

On successful completion of this paper, candidates should be able to:

1. Identify and evaluate the design features of effective performance management information and monitoring systems
2. Apply appropriate strategic performance measurement techniques in evaluating and Improving organizational performance
3. Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure

TEXTBOOK

Performance Management – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS

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.
JOURNALS

1. GITAM Journal of Management, GITAM.
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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – II SEMESTER

MBC106: INCOME TAX LAW AND PRACTICE

INTRODUCTION

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

1. Explain and compute the total income of individuals under five heads of income.
2. Calculation of Income-tax using various deductions and exemptions.
3. Filing of returns, payment of taxes and understanding of due dates for payments and filing.

SYLLABUS

UNIT-I: Introduction: 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

UNIT-II: Income From House Properties: 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.

UNIT-III: Capital Gains, 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.

UNIT-IV: Basics of Set-Off and Carry Forward; Clubbing of Income of another person in assessee's Total Income; Deductions under Chapter VI-A (Only Payment based deductions i.e. 80C to 80GGC); Comprehensive problem on computing an assessee's total income.

UNIT-V: Advance Tax – 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 Prepared, Who should sign the return, due date for filing ITR.

COURSE OUTCOMES

1. The student should learn to file returns.
2. Learn all deductions in the assessment year.

TEXT BOOK

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

REFERENCE BOOKS

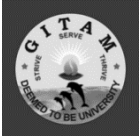
1. Dr. Vinod K. Singhania, Dr. Kapil Singhania (2015), *Direct Taxes Law and Practice*, New Delhi: Taxmann's Publications.
2. CA Vinod Gupta (2015), *Direct Tax Modules*, New Delhi: VG Learning Destination

JOURNALS

1. GITAM Journal of Management, GITAM.
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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3



GITAM Institute of Management (GIM)

Gandhi Institute of Technology and Management (GITAM) (Declared as Deemed to be University u/s 3 of UGC Act. 1956) Visakhapatnam – 45.

Course Code: VDC 111	Course Title: Venture Discovery	
Semester: I	Course Type: Internal	Credits: 2
Program: All MBA Programmes		
Course Leader: Venture Discovery Centre		

Course description and Course outcomes

India as part of its Make in India initiative has been focusing on creating incubation centers within educational institutions, with an aim to generate successful start-ups. These start-ups will become employment creators than employment seekers, which is the need of the hour for our country.

This common course for all the disciplines is a foundation for venture development. It is an experiential course that lets students venture and find out what is a business, financial and operating models of a business are. How to design and prototype solutions that meets their customers' needs and generate revenue for the business.

COURSE OBJECTIVES

- Discover who you are – Values, Skills, and Contribution to Society.
- Gain experience in actually going through the innovation process.
- Conduct field research to test or validate innovation concepts with target customers.
- Understand innovation outcomes: issues around business models, financing for start-ups, intellectual property, technology licensing, corporate ventures, and product line or service extensions.

SYLLABUS

UNIT I (6 sessions)

Personal Values: Defining your personal values, Excite & Excel, Build a Team, Define purpose for a venture. Four stages: Personal Discovery, Solution Discovery, Business Model Discovery, Discovery Integration.

Unit II (6 sessions)

Solution Discovery: Craft and mission statement, Experience design, Gaining user insight, Concept design and positioning, Product line strategy, Ideation & Impact.

Unit III (6 sessions)

Business Model Discovery: Prototyping solutions, Reality Checks, understand your industry, Types of business models, Define Revenue Models, Define Operating Models

Unit IV (6 sessions)

Discovery Integration: Illustrate business models, Validate business models, Define company impact

Unit V (6 sessions)

Tell a Story: Can you make money, Tell your venture story.

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

	Course Outcome	Assessment
1	Understand conceptual framework of the foundation of a venture	A1, A2
2	Understand the concept of purpose, mission and value-addservice offered by a venture	A3
3	Analyze design and positioning of the product	A3
4	Demonstrate prototyping	A3
5	Analyze business, revenue and operating models	A3

Assessment methods

Task	Task type	Task mode	Weightage (%)
A1. Assignments	Individual	Report/Presentation	20
A2. Case / Project/ Assignment	Groups* or Individual	Presentations/Report/ Assignment	40
A3. Project	Individual/ Group	Report/Pitch	40

Transferrable and Employability Skills

	Outcomes	Assessment
1	Know how to use online learning resources: G-Learn, onlinejournals, etc.	A1 & A2
2	Communicate effectively using a range of media	A1& A2
3	Apply teamwork and leadership skills	A2
4	Find, evaluate, synthesize & use information	A1 & A2
5	Analyze real world situation critically	A3
6	Reflect on their own professional development	A3
7	Demonstrate professionalism & ethical awareness	A2
8	Apply multidisciplinary approach to the context	A2

Learning and teaching activities

Mixed pedagogy approach is adopted throughout the course. Classroom based face to face teaching, directed study, independent study via G-Learn, case studies, projects and practical activities (individual & group)

Teaching and learning resources

Soft copies of teaching notes/cases etc. will be uploaded onto the G-learn. Wherever necessary, printouts, handouts etc. will be distributed in the class. Prescribed text book will be provided to all. However, you should not limit yourself to this book and should explore other sources on your own. You need to read different books and journal papers to master certain relevant concepts to analyze cases and evaluate projects. Some of these reference books given below will be available in our library.

2. *Prescribed Modules:*

Access to NU-IDEA online modules will be provided.

REFERENCES:

1. Personal Discovery Through Entrepreneurship, Marc H. Meyer and Chaewon Lee, The Institute of Enterprise Growth, LLC Boston, MA.

Suggested journals:

1. Vikalpa, Indian Institute of Management, Ahmedabad
2. Journal of General Management, Mercury House Business Publications, Limited
3. Harvard Business Review, Harvard Business School Publishing Co. USA

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

SEMESTER-III

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG201	Foundation Compulsory	Indian Heritage and Culture	2	-	2	40	60	100	2
2	MBG203	Foundation Compulsory	Business Communication	2	-	2	40	60	100	2
3	MBC201	Core	Financial Reporting	6	-	6	40	60	100	6
4	MBC203	Core	Audit and Assurance	6	-	6	40	60	100	6
5	MBC205	Core Skill Based	Advanced Excel	2	2	4	100	-	100	3
6	MBC291	Core Skill Based	Semester end viva-voce	-	-	-	-	-	50	1
Total				18	2	20	260	240	550	20

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S.No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG348	Foundation Elective Skill Based	BEC		2	2	50	-	50	1
2	MBG350	Foundation Elective Value Based	Yoga and Meditation		2	2	50	-	50	1
Total					4	4	100		100	2

Note: Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination Yoga and Meditation

B.Com (Hons.) - III SEMESTER

MBG201: INDIAN HERITAGE AND CULTURE

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

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

SYLLABUS

UNIT-I: 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.

UNIT-II: 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.

UNIT-III: Western Impact on India- Introduction of Western Education- Social and Cultural awakening and Social reform movements- Raja Ram Mohan Roy- Dayanand Saraswati Theosophical Society- Ramakrishna Paramhansa and Vivekananda – Ishwar Chander Vidyasagar and Veeresalingam. Rise of Indian Nationalism- Mahatma Gandhi- Non violence and satyagraha.

UNIT-IV: Nature and meaning of Culture, the Vedic culture- Upanishadic Culture, Artha Sastra, Culture in Ramayana and Mahabharata.

UNIT-V: The culture of Jainism and Buddhism, Vedanta and Indian culture. Religion and ethical practices.

COURSE OUTCOMES

This course helps students to –

1. Equip themselves with knowledge about the heritage and culture of India
2. Apply the same to the managerial sphere.

TEXT BOOK

1. Madanlal Malpani & Shamsunder Malpani (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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com (Hons.) - III SEMESTER

MBG203: BUSINESS COMMUNICATION

INTRODUCTION:

COURSE OBJECTIVES:

- To develop written and verbal communication skills for effective business communication.
- To identify various communication skills involved in the business organization.
- To develop business communication skills among the students.
- To improve language skills—reading, writing and listening

Unit	Topics	Focus
I	Introduction to Business Communication - Characteristics of Effective Organizational Communication - Basic Forms of Communication - Process of Communication - Principles of Effective Business Communication - 7C's.	Conceptual
II	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.	Conceptual
III	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 Emails, breaking it Down - The PAIBO Technique, Structuring an E-Mail - The 3T's - Introduction, Body and Conclusion, Effective Subject lines, Salutation and Signing off - Teleconferencing, video conferencing	Analytical
IV	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.	Analytical
V	Reports and Presentations - Business reports and Proposals, Format, visual aids and contents, Oral Business presentations. 2. Job Application and Resume Writing	Analytical

COURSE OUTCOMES:

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

Text & Reference Books:

1. R.C.Bhatia. Business Communication.
2. R.K. Madhukar. Business Communication.
3. Shraf Ravi. Effective Technical Communication.
4. Marilyn Anderson, Pramod K Nayar and Madhu Chandra Sen. Critical Thinking
5. Lesikar R.V & Flatley MV, Basic Communication Skills for empowering the internet generation, Tata - McGraw Hill, 2009.2.
6. Sharma RC & MohanK, Business Correspondence & Report Writing, TMH, 2009

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – III SEMESTER

MBC201: FINANCIAL REPORTING INTRODUCTION

The course aims to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

COURSE OBJECTIVES

1. Financial reporting should provide information that is useful to present and potential investors and creditors and other users in making rational investment, credit, and similar decisions.
2. Financial reporting should provide information to help present and potential investors and creditors and other users to assess the amounts, timing, and uncertainty of prospective cash receipts.
3. Financial reporting should provide information about the economic resources of an enterprise; the claims to those resources (obligations); and the effects of transactions, events, and circumstances that cause changes in resources and claims to those resources.

SYLLABUS

UNIT-I: The conceptual and regulatory framework for financial reporting: The need for a conceptual framework and the Characteristics of useful information, recognition and measurement, Specialized, not-for-profit, and public sector entities, regulatory framework, the concepts and principles of groups and consolidated financial statements.

UNIT-II: Accounting for transactions in financial Statements: Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, financial instruments, leasing, Provisions and events after the reporting period, taxation reporting financial performance, revenue, government grants

UNIT-III: Analyzing and interpreting financial Statements: Limitations of financial statements. Calculation and interpretation of accounting Ratios and trends to address users' and stakeholders' needs, limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities

UNIT-IV: Preparation of financial statements: Preparation of single entity financial statements.

UNIT-V: Preparation of consolidated financial statements including an associate.

COURSE OUTCOMES

On successful completion of this paper candidates should be able to:

1. Discuss and apply a conceptual and regulatory framework for financial reporting
2. Account for transactions in accordance with International accounting standards
3. Analyze and interpret financial statements
4. Prepare and present financial statements for single entities and business combinations in accordance with International accounting

TEXT BOOK

1. Financial Reporting – BPP or Kaplan Publications, 2019

REFERENCE BOOKS

1. IFRS (2013), *International Financial Reporting Standards*, New Delhi: Taxmann Publications P Ltd.
2. IASB (2014), *A Guide through International Financial Reporting Standards*, New Delhi: IASB.
3. Abbas Ali Mirza, Graham J. Holt and Magnus Orrell (2013), *IFRS: Practical implementation guide and workbook*, New Delhi: Wiley India.

JOURNALS

1. Accounting research journal
2. Advances in accounting behavioral research

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) - III SEMESTER
MBC203: AUDIT and ASSURANCE

INTRODUCTION

To develop knowledge and understanding of the process of carrying out the assurance engagement, and its application in the context of the professional regulatory framework.

COURSE OBJECTIVES:

1. Explain the nature, purpose and scope of assurance engagements including the role of the external audit and its regulatory and ethical framework
2. Describe and evaluate information systems and internal control risks and their potential consequences, making appropriate recommendations
3. Identify and describe the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing.

SYLLABUS

UNIT-I: Audit framework and regulation : The concept of audit and other assurance engagements, external audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, the scope of the internal audit function, Outsourcing and internal audit assignments

UNIT-II: Planning and risk assessment: Obtaining and accepting audit engagements, Objective and general principles, assessing audit risks, Understanding the entity and its environment, fraud, laws and regulations, audit planning and documentation

UNIT-III: Internal control: Internal control systems, the use and evaluation of internal control systems by auditors, Tests of control, Communication on internal control

UNIT-IV: Audit evidence: Financial statement assertions and audit evidence audit procedures, audit sampling and other means of testing, the audit of specific items, Computer-assisted audit techniques, the work of other Not-for-profit organizations

UNIT-V: Review and reporting: Subsequent events, going concern, written representations, audit finalization and the final review, audit reports.

COURSE OUTCOMES

1. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2. Demonstrate how the auditor obtain and accepts audit engagements
3. Describe and evaluate internal controls, techniques and audit tests, including IT
4. systems
5. The reflection of Audit work in different types of audit report, written representations and the final review and report

TEXT BOOK

1. Audit and Assurance – BPP or Kaplan Publications, latest

REFERENCE BOOKS

1. Aruna Jha (2012), *Students guide to auditing and assurance*, New Delhi: Taxmann publication.
2. Pankaj Garg (2013), *Auditing and assurance*, New Delhi, Taxmann publication.
3. MP Vijay Kumar and Lokesh Vasudevan (2013), *Audit and assurance standards in India*, New Delhi: Snow White publication.

JOURNALS

1. GITAM Journal of Management, GITAM
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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) - III SEMESTER
MBC205: ADVANCED EXCEL
(100% INTERNAL ASSESSMENT)

INTRODUCTION:

Every financial analyst spends more time in Excel as Excel provides lot of functions and features to carry out financial tasks in Excel.

COURSE OBJECTIVES:

To understand the features in Excel that helps in financial analysis

To gain hands on experience in advanced excel

SYLLABUS:

Unit – I: Preparation of Excel Sheet: Balance Sheet, Profit and Loss Statement, Cash Flow Statement, Budget preparation, Calculate Expected Values, Calculate Weighted Grades, Calculate Budget Income statement, Variable Tax or Commission Calculation

Unit – II: Financial Functions - I: Future Value (FV), FVSCHEDULE, Present Value (PV), Net Present Value (NPV), PMT, PPMT, Internal Rate of Return (IRR)

Unit – III: Financial Functions - II: Modified Internal Rate of Return (MIRR), XIRR, NPER, RATE, EFFECT, NOMINAL, SLN, DB

Unit – IV: Analysis Tool pack Finance Add-in: ACCRINT, ACCRINTM, CUMIPMT, CUMPRINC, DISC, EFFECT, INTRATE, NOMINAL, XIRR, XNPV, YIELD

Unit – V: Accounting and Financial Calculations: Compound Interest, Depreciation, Amortization, Financial Analysis – Present Value of Single CashFlow, Present Value of an Annuity, Present Value of a Perpetuity, Future Value of a Single Cash Flow with constant interest rate, Future Value of a Single Cash Flow with a Variable Interest Rate, Future Value of an Annuity, Analysis of Single Cash Flow, Analysis of an Annuity

COURSE OUTCOMES:

1. To prepare balance sheet in excel
2. To work with different financial functions
3. To work with analysis toolpack with finance add =-in
4. To perform accounting calculations in excel
5. To perform finance calculations in excel

TEXT BOOK

1. Melton, B. (2014), *Microsoft Office Professional 2013: Step by Step*, New Delhi: Prentice Hall of India.

REFERENCE BOOKS

6. Paul Mcfedries (2013), *Excel 2013 Formulas and Functions*, New Delhi: Pearson Education.
7. Guy Hart Davis (2010), *How to do everything with Microsoft Office Excel*, New Delhi: Tata McGraw Hill.
8. Kathleen Stewart (2010), *Microsoft Excel: A Professional Approach*, New Delhi: Tata McGraw Hill.
9. Bill Jelen (2013), *Excel 2013 PivotTable Data Crunching*, New Delhi: Pearson Education.
10. Frey Curtis (2010), *Microsoft Excel 2007 Plain & Simple*, New Delhi: Prentice Hall of India.

JOURNALS

1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam
2. Information Technology

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

SEMESTER - IV

S.No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theo-ry	Prac.	To-tal	CA	SEE	To-tal	
	MBG202	Founda-tion Com-pulsory	Environ-mental Science	3	-	3	40	60	100	3
2	MBC202	Founda-tion Com-pulsory	Indian Financial System	3	-	3	40	60	100	3
4	MBC204	Core	Financial Manage-ment	6	-	6	40	60	100	6
5	MBC208	Core	Indirect Taxation	6	-	6	40	60	100	6
6	MBC292	Core Skill Based	Semes- ter-end viva-voce	-	-	-	-	-	50	1
	Total			18		18	240	240	450	19

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credit
				Theo-ry	Prac.	To-tal	CA	SEE	To-tal	
1	MBG352	Founda- tion Elective SkillBased	Public Speak- ing	-	2	2	50	-	50	1
2	MBG354	Founda- tion Elec- tive Skill Based	Soft Skills		2	2	50	-	50	1
	Total				4	4	100		100	2

Note: Professional Competency Development course credits will be added in the 6th Semester
 Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

B.Com. (Hons.) – IV SEMESTER

MBG202: ENVIRONMENTAL SCIENCE

INTRODUCTION

The importance of environmental science and environmental studies cannot be disputed. The need for sustainable development is a key to the future of mankind. Continuing problems of pollution, loss of forests, solid waste disposal, degradation of environment, issues like economic productivity and national security, Global warming, the depletion of ozone layer and loss of biodiversity have made everyone aware of environmental issues.

COURSE OBJECTIVES

1. To sensitize students to environmental issues
2. To mobilize them to adopt environment conservation strategies as management professionals.

SYLLABUS

UNIT-I: Multidisciplinary Nature of Environmental Studies Definition, Scope and importance, need for public awareness

UNIT-II: Natural Resources and associated problems

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

UNIT-III: Ecosystems - Concept of an ecosystem, Structure, and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystems:

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

From Unsustainable to Sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns.

Environmental ethics: Issues and possible solutions Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation, Consumerism and waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in

enforcement of environmental legislation, Public awareness

UNIT-IV: Biodiversity and its Conservation Introduction – Definition: genetic, species and ecosystem diversity, Biogeographical classification of India Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT-V:

Environmental Pollution - Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards Solid Waste Management: Causes, effects and control measures of urban and industrial wastes, Role of an individual in prevention of pollution, case studies, Disaster management: floods, earthquake, cyclone and landslides. Population growth, variation among nations, Population explosion – Family Welfare Programme, Environment and human health, Human Rights, Value Education, Women and Child Welfare, Role of Information Technology in Environment and human health.

FIELD WORK

Visit to a local area to document environmental assets river/ forest/grassland/ hill/mountain Visit to a local polluted site-Urban/Rural/Industrial/Agricultural Study of common plants, insects, and birds. Study of simple ecosystems-pond,river, hill slopes, etc.

COURSE OUTCOMES

1. Creating environmental consciousness among students
2. Enabling them to identify potential environmental hazards and to provide management solutions to such problems

TEXT BOOK

Erach Bharucha (2013), *Textbook of Environmental Studies for Undergraduate Courses* Second Edition, Hyderabad: Universities Press.

REFERENCE BOOKS

1. Townsend C.R., Begon, M & Harper J.L (2008), *Essentials of Ecology* Third Edition, United Kingdom, Oxford: Blackwell Publishing.
2. Jadhav H.V & Bhosale V.M (2006), *Environmental Protection & Laws*, Mumbai: Himalaya Publishing House.

JOURNALS

1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam
2. The ICFAI Journal of environmental economics
3. The ICFAI Journal of Environmental Law
4. Indian Journal of Environmental Protection
5. Journal of Environmental Research and Development

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – IV SEMESTER
MBC202: INDIAN FINANCIAL SYSTEM
INTRODUCTION

The course aims to equip students with the knowledge of the Indian Financial System.

COURSE OBJECTIVES

1. The objective of this course is to enable the student to understand the structure of the Indian Financial System.
2. The student acquaints knowledge of Indian financial markets & institutions.

SYLLABUS

UNIT-I: Introduction - Financial System and the Economy – Role of Financial System in Economic Development, Economic Growth and Capital Formation - Financial Deepening and Financial Widening - Structure of Indian Financial System - Reforms in Indian Financial Sector.

UNIT-II: Money Market and Capital Market – Primary Market and Secondary Market – Constituents of Money market and Capital Market - New Financial Instruments.

UNIT-III: Role of Financial regulators – SEBI – Functions, Objectives and Regulatory approach - RBI – Organization and Management, Functions of RBI, Roles of RBI, Monetary policy of RBI – Regulatory framework of IRDA-Regulatory framework of PFRDA.

UNIT-IV: Intermediaries and non-intermediaries; the role of Banking – Commercial banks, RRBs, Co-operative banks, Development banks, LIC, NBFCs and Investment banking.

UNIT-V: Financial Services: Nature and Importance of Financial Services – Fee Based Financial Services and Asset Based Financial Services.

COURSE OUTCOMES

1. The student should know the role of financial system in economic development of a nation.
2. The student should learn about Indian financial markets, regulators of financial markets, financial institutions.
3. Enhance knowledge on financial services in India.

TEXT BOOK

1. L M Bhole and Jitendra Mahakud (2013), *Financial Institutions and Markets*, New Delhi: McGraw Hill Education (India) Private Limited.

REFERENCE BOOKS

1. Gordon and Natarajan (2012), *Financial Institutions and Markets*, New Delhi: Himalaya Publishing House.
2. Jeff Madura (2011), *Financial Institutions and Markets*, New Delhi: Cengage Learning.
3. Anthony Saunders and M M Cornett (2010), *Financial Markets and Institutions*, New Delhi: Tata McGraw Hill.

JOURNALS

1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam
2. Chartered Financial Analyst, ICAI, Hyderabad

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – IV SEMESTER

MBC204: FINANCIAL MANAGEMENT

INTRODUCTION

The course aims to develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

COURSE OBJECTIVES

1. Discuss the role and purpose of the financial management function
2. Assess and discuss the impact of the economic environment on financial management
3. Discuss and apply working capital management techniques
4. Carry out effective investment appraisal, Identify and evaluate alternative sources of business finance
5. Explain and apply risk management techniques in business.

SYLLABUS

UNIT-I: Financial management function: The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit Organizations

UNIT-II: Financial management environment: The economic environment for business, the nature and role of financial markets and institutions, the treasury function

UNIT-III: Working capital management: The nature, elements and importance of working capital, management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding Strategies.

UNIT-IV: Investment appraisal: Investment appraisal techniques, allowing for inflation and taxation investment appraisal, adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing).

UNIT-V: Business finance: Sources of, and raising short-term finance, Sources of, and raising long-term finance, raising short and long term finance through Islamic financing, Internal sources of finance and dividend policy, gearing and capital structure considerations, finance for Small and Medium-size Entities (SMEs) Cost of capital: Sources of finance and their relative costs, estimating the cost of equity, estimating the cost of debt and other capital instruments.

COURSE OUTCOMES

On successful completion of this paper candidates should be able to:

1. The student should discuss the role and purpose of the financial management function and its impact on economic environment.
2. Apply Working capital management & investment appraisal techniques effectively.
3. Evaluate alternative sources of business finance
4. Learn principles of Business and Asset Valuations.

TEXT BOOK

1. Financial Management – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS

1. I.M. Pandey (2010), *Financial Management*, New Delhi: Vikas Publications.
2. R.K. Sharma & Shashi K. Gupta (2014), *Financial Management*. Ludhiana: Kalyani Publications.
3. M.Y. Khan & P.K. Jain.(2013), *Financial Management*. New Delhi: Tata McGraw Hill.

JOURNALS

1. Chartered Financial Analyst - ICAI - Hyderabad.
2. GITAM Journal of Management, Visakhapatnam.
3. Journal of Financial Management and Analysis - Centre for Financial Management Research

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – IV SEMESTER
MBC208: INDIRECT TAXATION

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

UNIT-I: Introduction to GST. Preliminary administration levy of Exemption From, Tax. Time and Value of Supply.

UNIT-II: GST Input tax credit registration- tax invoice, credit and debit notes –filing returns of GST.

UNIT-III: GST Payment of tax transfer of input tax credit. Refunds - accounts & records -Job work Electronic commerce assessment. GST audit.

UNIT-IV: GST demands and Recovery -Inspection, search, seizure and arrest offences and penalties. Prosecution and compounding of offences.

UNIT V: Appeals and revision. Advance ruling. Presumption as to documents liability to pay in certain cases. Miscellaneous provisions. Repeal and saving. Transitional provisions.

COURSE OUTCOMES

1. The student should know all the concepts if Indirect taxation.
2. The student should learn to compute sales tax, service tax

TEXT BOOK

Material prepared by Chartered Accountants internet sources E books.

JOURNALS

1. Chartered Financial Analyst - ICFAI - Hyderabad.
2. GITAM Journal of Management, Visakhapatnam.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3

SEMESTER – V

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theo-ry	Prac.	To-tal	CA	SEE	Total	
1.	MBG343	Elective	Introduc-tion to Psychol-ogy	3	-	3	40	60	100	3
2.	MBG315	Elective	Retail Bank Man-agement	3	-	3	40	60	100	3
3.	MBC305	Elective Disci- pline Centric	Taxation (UK)	6	-	6	40	60	100	6
4.	MBC307	Elective Disci- pline Centric	Strategic Business Reporting	6	-	6	40	60	100	6
5.	MBC311	Elective Disci- pline Centric	Strategic Business Leader-1	5	-	5	40	60	100	5
6.	MBC313	Elective Disci- pline Centric	Strategic Business leader-2	5	-	5	40	60	100	5
7.	MBC391	Core Skill Based	Semesterend vi- va-voce	-	-	-	-	-	50	1
	Total			28	-	28	200	240	550	29

B.Com. (Hons.) – V SEMESTER
MBC 315: RETAIL BANK MANAGEMENT

INTRODUCTION

Over the last three decades there has been a remarkable increase in the size, spread and scope of banking activities in India. The emergence of new private banks with enhanced technology has broadened the scope and range of banking services offered to consumers. This has led to intense competition among banks and financial institutions. The developments aiming at strengthening the system, in the retail banking sector in the last two decades are important factors for banking. A peek into the basic tools of banking, along with the regulations governing these acts beneficial to those interested in taking banking as a profession.

COURSE OBJECTIVES

- To understand the basic functions and services associated with banking
- To recognize various aspects and needs of customers and banking
- To be able to analyse and understand the need for the various regulations associated with banking.

SYLLABUS

UNIT-I: Introduction to Retail Banking: Definition and scope - customers, products, services; New Products & Services-Financial Planning and Advisory services, Bank assurance, Mutual Funds, Portfolio Management Services.

UNIT-II: Branchless Banking: Management of alternate delivery channels -Automated Teller Machine (ATM), Phone Banking, Mobile Banking, Card technologies, Internet Banking.

UNIT-III: Ancillary Services: Interbank Transfer - Electronic Clearing Services(ECS), Electronic Funds Transfer - NEFT, RTGS, SWIFT, Electronic cheques; Safe Deposit Lockers; FOREX service; DEMAT and Custodial service.

UNIT-IV: Retail Lending: Cash Credit, retail loans - vehicle, personal, home, education; Creation of Security - hypothecation, mortgage, pledge, lien; Banker's Rights; management of non-performing assets (NPA)-capital adequacy - SLR -CRR.

UNIT-V: Responsibility of Banks: Know Your Customer (KYC), Prevention of Money Laundering, Banking Ombudsman, Banking Codes & Standards Board of India (BCSBI), introduction to Basel Norms.

Case Analysis (Not Exceeding 200 words)

COURSE OUTCOMES

After completion of course the student

1. Would be able to deal with banking transactions, personal or professional with a better understanding.
2. Would be able to tackle investment decisions with respect to Portfolio Management.
3. Would develop a clarity of RBI regulations will make them handle various financial services with diligence, ensuring they are on the right side of law.

TEXTBOOK

1. Padmalatha Suresh & Justin Paul, Management of Banking and Financial Services, 5th impression, Dorling Kindersley (India) Pvt. Ltd., licensees of Pearson, New Delhi, 2014

REFERENCES

1. Ravi Subramanian, "The Incredible Banker", Rupa, New Delhi, 2013

2. Rajesh, R., & Sivagnanasithi T., "Banking Theory Law & Practice", Tata McGraw Hill, New Delhi, 2013
3. Dr S Gurusamy, "Banking Theory Law & Practice", Tata McGraw Hill, New Delhi, 2013

JOURNALS

1. "Bank Quest", Journal of Indian Institute of Bankers, Mumbai
2. "Prajnan", Journal of National Institute of Bank Management, Pune

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B. Com (Hons.) – V SEMESTER

MBG343: INTRODUCTION TO PSYCHOLOGY

INTRODUCTION

Effective management predominantly involves managing people. People are at the forefront of all realms of management and human performance is determined by behavioral factors.

COURSE OBJECTIVES

1. The objective of this course is to enable the student to understand the fundamental concepts of human behavior.
2. The objective is to develop a student to know his psychological behavior and others

SYLLABUS

UNIT-I: Perception: Nature; Perceptual Organization; Perceptual Constancy; Illusions; Perception of Movement; Role of Motivation and Learning in Perception.

UNIT-II: Learning and Memory: Classical Conditioning; Operant Conditioning; Observational Learning; Human Memory; Memory Distortion and Construction.

UNIT-III: Thinking and Language: Problem-Solving - Functional Fixedness; Language: its basic nature and acquisition.

UNIT-IV: Intelligence: Nature; Measuring Intelligence – Meaning and measurement of IQ – The Wechsler Scales.

UNIT-V: Personality: Nature; Approaches – Freud’s Psychoanalytic Approach – Humanistic Theories – Roger’s Self Theory – Maslow’s Hierarchy of Needs - Trait and Type Approaches; Measuring Personality.

COURSE OUTCOMES

The course on Introduction to Psychology enables the student to:

1. Identify psychological phenomena in day-to-day functioning
2. Develop an insight into the behavior and the causes of behavior of the self

TEXTBOOK:

1. Susan, N. H. (2014), Atkinson & Hilgard’s Introduction to Psychology, New Delhi: Cengage Learning.

REFERENCE BOOKS

1. Morgan, C.T., King, R.A., Weisz, J.R. & Schopler, J. (1993), *Introduction to Psychology*, 7th Edition, New Delhi: Tata McGraw-Hill.
2. Parameswaran, E.G. & Beena, C. (2002), *An Invitation to Psychology*, New Delhi: Neelkamal.

JOURNAL

1. Psychological Studies
2. Journal of Indian Academy of Applied Psychology

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3

CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – V SEMESTER

MBC305 TAXATION (UK)

INTRODUCTION

On successful completion of this exam, candidates should be able to: A Explain the operation and scope of the tax system and the obligations of tax payers and/or their agents and the implications of non-compliance B Explain and compute the income tax liabilities of individuals and the effect of national insurance contributions (NIC) on employees, employers and the self-employed C Explain and compute the chargeable gains arising on individuals D Explain and compute the inheritance tax liabilities of individuals E Explain and compute the corporation tax liabilities of individual companies and groups of companies F Explain and compute the effects of value added tax on incorporated and unincorporated businesses

Course Objectives:

- This syllabus and study guide is designed to help with planning study and to provide detailed information on what could be assessed in any examination session.
- The aim of the syllabus is to develop knowledge and skills relating to the tax system as applicable to individuals, single companies, and groups of companies.

Syllabus:

Unit I: The UK tax system and its administration 1. The overall function and purpose of taxation in a modern economy 2. Principal sources of revenue law and practice 3. The systems for self-assessment and the making of returns 4. The time limits for the submission of information, claims and payment of tax, including payments on account 5. The procedures relating to compliance checks, appeals and disputes 6. Penalties for non-compliance.

Unit II: Income tax and NIC liabilities 1. The scope of income tax 2. Income from employment 3. Income from self-employment 4. Property and investment income 5. The comprehensive computation of taxable income and income tax liability 6. National insurance contributions for employed and self-employed persons 7. The use of exemptions and reliefs in deferring and minimising income tax liabilities.

Unit III: C Chargeable gains for individuals 1. The scope of the taxation of capital gains 2. The basic principles of computing gains and losses 3. Gains and losses on the disposal of movable and immovable property 4. Gains and losses on the disposal of shares and securities 5. The computation of capital gains tax 6. The use of exemptions and reliefs in deferring and minimizing tax liabilities arising on the disposal of capital assets.

Unit IV: Inheritance tax 1. The basic principles of computing transfers of value 2. The liabilities arising on chargeable lifetime transfers and on the death of an individual 3. The use of exemptions in deferring and minimizing inheritance tax liabilities 4. Payment of inheritance tax.

Unit V: Corporation tax liabilities 1. The scope of corporation tax 2. Taxable total profits 3. Chargeable gains for companies 4. The comprehensive computation of corporation tax liability Taxation - United Kingdom (The effect of a group corporate structure for corporation tax purposes The use of exemptions and reliefs in deferring and minimizing corporation tax liabilities F Value added tax (VAT) 1. The VAT registration requirements 2. The computation of VAT liabilities 3. The effect of special schemes.

Course outcomes:

- Provides the core knowledge of the underlying principles and major technical areas of taxation as they affect the activities of individuals and businesses.
- Introduced to the rationale behind – and the functions of – the tax system.
- The syllabus then considers the separate taxes that an accountant would need to have a detailed knowledge of, such as income tax from self-employment, employment and investments, the

corporation tax liability of individual companies and groups of companies, the national insurance contribution liabilities of both employed and self-employed persons, the value added tax liability of businesses, the chargeable gains arising on disposal of investments by both individuals and companies, and the inheritance tax liabilities arising on chargeable lifetime transfers and on death.

- Having covered the core areas of the basic taxes, candidates should be able to compute tax liabilities, explain the basis of their calculations, apply tax planning techniques for individuals and companies and identify the compliance issues for each major tax through a variety of business and personal scenarios.

TEXT BOOK

1. Taxation – BPP or Kaplan Publications, the latest publication.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – V SEMESTER

MBC 307: STRATEGIC BUSINESS REPORTING

INTRODUCTION:

The course aims to impart introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

COURSE OBJECTIVES

1. Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular
2. Identify and explain the functions of accounting systems and internal controls in planning, monitoring and reviewing performance and in preventing fraud and business failure
3. Recognize the principles of authority and leadership and how teams and individuals behave and are managed, disciplined and motivated in pursuit of wider departmental and organizational aims and objectives
4. Recruit and develop effective employees, using appropriate methods and procedures, while developing constructive relationships through effective communication and interpersonal skills

SYLLABUS

UNIT-I: The professional and ethical duty of the accountant: Professional behavior and compliance with accounting standards, ethical requirements of corporate reporting and the consequences of unethical behavior, Social responsibility

UNIT-II: The legal and financial reporting framework: The applications, strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices, the legal requirements relating to the preparation of single entity financial reporting. Statements

UNIT-III: The financial performance of entities: Performance reporting, on-current assets, financial instruments, leases, Segment reporting, employee benefits, taxation, Provisions, contingencies and events after the reporting date, related parties, Share-based payment, reporting requirements of small and medium size entities (SMEs) including key differences between the requirements of the IFRS for SMEs and UK GAAP

UNIT-IV: Financial statements of groups of entities: Group accounting including cash flow statements, continuing and discontinued interests, Changes in group structures, foreign transactions and entities

UNIT-V: Specialized entities and specialized transactions: Financial reporting in specialized, not-for-profit and public sector entities, entity schemes of arrangement and reconstructions, Implications of changes in accounting regulation on financial reporting, the effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, the appraisal of financial performance and position of entities, the creation of suitable accounting policies, analysis and interpretation of financial information and measurement of performance, Current developments. Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.

Course Outcomes:

1. This course is to impart introduce knowledge and understanding of the business and its environment and the influence this.
2. This course makes the students understand how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

TEXT BOOK

1. Strategic Business Reporting – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS

1. Radha Krishnan Pillai (2014), *Corporate Chanakya*, New Delhi: Jaico publishing house.
2. David F. Hawkins (2014), *Corporate financial reporting: the issues, objectives and some new proposals*, Netherlands: Commerce Clearing House.

JOURNALS

1. GITAM Journal of Management, GITAM.
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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – V SEMESTER

MBC311: STRATEGIC BUSINESS LESDER – 1

INTRODUCTION

The course aims to develop excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organization adopting a whole organization perspective in managing performance and valuecreation.

COURSE OBJECTIVES

- This explains briefly the overall objective of the syllabus and indicates in the broadest sense the capabilities to be developed within the paper.
- The aim of the syllabus is broken down into several main capabilities which divide the syllabus and study guide into discrete sections.
- The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.
- The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels: Level 1: Knowledge and comprehension

SYLLABUS

UNIT-I: Leadership - Qualities of leadership - Leadership and organizational culture - Professionalism, ethical codes and the public interest

UNIT-II: Governance – Agency - Stakeholder analysis and organizational social responsibility- Governance scope and approaches -Reporting to stakeholders - The board of directors - Public sector governance

UNIT-III: Strategy - Concepts of strategy - Environmental issues - Competitive forces - The internal resources, capabilities and competences of an organization - Strategic choices.

UNIT-IV: Risk - Identification, assessment and measurement of risk - Managing, monitoring and mitigating risk.

UNIT-V: Select Case Studies on Governance –strategy and Risk

COURSE OUTCOMES

- On successful completion of the paper candidate should be able to develop Professional skills, Communication skills, Commercial acumen, Analysis skills, Skepticism & Evaluation skills.

TEXT BOOK

1. **Strategic Business Leader study text – BPP or Kaplan Publications** -the latest publication.

JOURNALS

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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0

B.Com. (Hons.) – V SEMESTER
MBC 313: STRATEGIC BUSINESS LEADER - 2

INTRODUCTION

The course aims to develop excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organization adopting a whole organization perspective in managing performance and valuecreation.

COURSE OBJECTIVES

This explains briefly the overall objective of the syllabus and indicates in the broadest sense the capabilities to be developed within the paper. The aim of the syllabus is broken down into several main capabilities which divide the syllabus and study guide into discrete sections. The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels. Very broadly, these intellectual levels relate to the three cognitive levels at which the Applied Knowledge, and the Strategic Professional exams are assessed.

SYLLABUS:

UNIT-I: Technology and data analytics - Cloud and mobile technology - Bigdata and data analytics- E-business: value chain - IT systems security and control.

UNIT-II: ORGANISATIONAL control and audit - Management and internal control systems - Audit and compliance - Internal control and management reporting

UNIT-III: Finance in planning and decision-making - Finance function - Financial analysis and decision-making techniques Cost and management accounting.

UNIT-IV: Innovation, performance excellence and change management - Enabling success: Organizing - Enabling success: disruptive technologies - Enabling success: talent management - Enabling success: performance excellence- Managing strategic change - Innovation and change management - Leading and managing projects

UNIT-V: Select Case Studies on Organizational control & audit and on Finance in planning and decision-making.

Course Outcomes:

1. The course aims to develop excellent leadership and ethical skills to set the ‘tone from the top and promote a positive culture within the organization.
2. The course makes the students learn how to adopt whole organization perspective in managing performance and value ~~creation~~

TEXTBOOK

1. Strategic Business Leader study text – BPP or Kaplan Publications

REFERENCE BOOKS

1. Strategic Business Leader revision kit – BPP or Kaplan Publications

JOURNALS

1. GITAM Journal of Management, GITAM
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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

SEMESTER – VI

S. No.	Course Code	Course Level	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1.	MBG302	Founda- tion Com-pulsory	Entrepre- neurship	3	-	3	40	60	100	3
2	MBC342	Elective Discipline Centric	Advanced Financial Manage- ment	6	-	6	40	60	100	6
3	MBC344	Elective Discipline Centric	Advanced Perfor- mance Manage- ment	6	-	6	40	60	100	6
4	MBC348	Elective Discipline Centric	Advanced Audit and Assurance	6	-	6	40	60	100	6
5	MBC346	Elective Discipline Centric	Advanced Taxation	6	-	6	40	60	100	6
6.	MBC392	Core Skill Based	Semester End Vi- va-Voce	-	-	-	-	-	50	1
			Total	27	-	27	200	300	550	28

PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

S.No.	Course Code	Courses	Marks(CA)	Credits
1	MBG356	Coursera Course	50	1
2	MBG344	Book Review	50	1
3	MBG346	Introduction to Gandhian Thoughts	50	1
4	MBG348	Public Speaking	50	1
5	MBG350	Yoga and Mediation	50	1
6	MBG352	Business English Certificate (BEC)	50	1
7	MBG354	Soft Skills	50	1
8	VDC 111	Venture Discovery	100	2
		Total	450	09

Note: The student has to secure SIX Credits out of total Nine professional competency development course (Foundation Elective) credits.

B.Com. (Hons.) – VI SEMESTER

MBG302: ENTREPRENEURSHIP

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 wellbeing of society.

Understanding the challenges and potential of entrepreneurship is significant and quite relevant in the context of the socio-economic structural changes. Entrepreneurship course is very important in management schools. This will help few to start their own ventures. But others will develop the qualities of entrepreneurship like passion and perseverance which will potentially create many corporate entrepreneurs. This course also aims to provide entrepreneurial abilities because business conditions have changed significantly since the advent of new technologies and business started demanding from both CEOs and managers entrepreneurial abilities which are in line with latest and contemporary business models in the era of globalization and disruption. This course aims to provide various perspectives on contemporary business practices and models which are useful for millennial entrepreneurs to meet the requirements of millennial consumers. This course includes a description of various concepts like evolution of entrepreneurship, opportunity identification, business plan, family business and social entrepreneurship.

COURSE OBJECTIVES

- To introduce the concept and process of Entrepreneurship and its role in the society
- To know about sources of ideas and opportunity identification
- To provide knowledge about contemporary business model
- To understand the importance and contents of a business plans
- To know the significance of Family Business and Social Entrepreneurship

UNIT - I

UNIT-I: Entrepreneurship-Introduction, evolution of entrepreneurship; Theories of Entrepreneurship, Traits of entrepreneurship, entrepreneurial mindset, Entrepreneurial motivation, Types of Entrepreneurship, entrepreneurship and economic development, Corporate Entrepreneurship.

UNIT – II

Venture Creation: Sources for innovative ideas, Methods of generating ideas, creative problem solving, opportunity identification, setting-up of new ventures, Incubation, acquiring existing business, franchising, legal aspects of business.

UNIT – III

Business Model : Introduction -Freemium Business Model – Analytics and Freemium Product Development – Freemium Metrics – Lifetime Customer Value – Freemium Monetization – Virality and Growth and contemporary business models.

UNIT - IV

The business plan: Marketing Plan, Operational Plan, Organizational Plan, Financial Plan and growth plans, Sources of Finance- Financial Institutions- Angel Investors-Venture Capitalist-Institutional Support-DIC, Industrial Estate, MSME, SFC and EDI.

UNIT - V

Family Business and Social Entrepreneurship: Family business: Importance, types and responsibilities, Challenges and problems of family business in India, succession planning. Social

Entrepreneurship- Need for social entrepreneurship, Types and significance of social entrepreneurs, Scaling, Measures of success in a social enterprise and live examples of social entrepreneurs.

Case Analysis (not exceeding 200 words)

Course Outcomes

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

- Understand the concept and process of Entrepreneurship in the
- Know about starting the venture and sources of ideas.
- Develop a business model by using a practical and instructive approach.
- Prepare a business plan with the required contents.
- Develop clarity about the importance and contribution of family business and Social Entrepreneurship in the

References:

1. Poornima M. Charantimath, “Entrepreneurship Development - Small Business Enterprises”, Pearson, New Delhi, 2018.
2. Robert Hisrich, M.J. Manimala, M.P.Peters and D.A.Shepherd “Entrepreneurship” Mc Graw Hill Education, 2014/Latest.
3. Dr.S.S.Khanka “Entrepreneurship Development”, S.Chand and Company Limited, New Delhi,2017.
4. Disruption by Design: How to Create Products that Disrupt and then Dominate Markets, Paul Paetz, A press Publications, 2014.
5. The Ways to New: 15 Paths to Disruptive Innovation, Jean-Marie Dru, John Wiley and Sons, 2015.
6. Creative Destruction and the Sharing Economy: Uber as Disruptive Innovation, Henrique Schneider, Edward Elgar Publishing, 2017.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – VI SEMESTER

MBC346: ADVANCED TAXATION

INTRODUCTION

The course aims to enable students to apply relevant knowledge, skills and exercise professional judgment in providing relevant information and advice to individuals and business on the impact of the major taxes on financial decisions and situations.

COURSE OBJECTIVES

1. Evaluate and explain the importance of taxation to personal and corporate financial management.
2. Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes.
3. Communicate with clients, the Revenue Commissioners, and other professionals in an appropriate manner

COURSE SYLLABUS

UNIT-I: Knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes Income and income tax liabilities in situations involving further overseas aspects and in relation to trusts, and the application of additional exemptions and reliefs.

UNIT-II: Corporation tax liabilities in situations involving overseas and further group aspects and in relation to special types of company: The application of additional exemptions and reliefs, Chargeable gains and capital gains tax liabilities in situations involving further overseas aspects and in relation to closely related persons and trusts, and the application of additional exemptions and reliefs.

UNIT-III: Inheritance tax in situations involving further aspects of the scope of the tax and the calculation of the liabilities arising, the principles of valuation and the reliefs available, transfers of property to and from trusts, Overseas aspects and further aspects of administration, Stamp taxes, National Insurance, value added tax and tax administration

UNIT-IV: The impact of relevant taxes on various situations and courses of action, including the Interaction of taxes: Taxes applicable to a given situation or course of action and their impact, alternative ways of achieving personal or business outcomes may lead to different tax consequences, taxation effects of the financial decisions made by businesses (corporate and unincorporated) and by individual, tax advantages and/or disadvantages of alternative courses of action, Statutory obligations imposed in a given situation, including any time limits for action and the implications of non-compliance.

UNIT-V: Minimizing and/or deferring tax liabilities by the use of standard tax planning measures: Types of investment and other expenditure that will result in a reduction in tax liabilities for an individual and/or a business, legitimate tax planning measures, by which the tax liabilities arising from a particular situation or course of action can be mitigate.

COURSE OUTCOMES

1. The student should learn to provide advice on minimizing and/or deferring tax liabilities by the use of standard tax planning measures
2. The student should learn to communicate with clients, the Revenue Commissioners, and other professionals in an appropriate manner

TEXT BOOK

1. Advanced Taxation – BPP or Kaplan Publications

REFERENCES

1. VinodK. Singania and MonicaSinghania(2015), Students guide to income tax, New Delhi: Taxmann Allied Services Pvt. Ltd.
2. Dr Ravi Gupta, Dr. Girish Ahuja (2015), Practical Approach to IncomeTax, Service Tax, VAT and Wealth Tax : Problems and Solutions, 27thEdition, New Delhi: Bharat Law House.
3. Kirit S Sanghvi(2015), Losses Under The Income Tax Act 1961 - A Study,New Delhi: CCH India.

JOURNALS

1. GITAM Journal of Management,GITAMUniversity
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.

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – VI SEMESTER

MBC342: ADVANCED FINANCIAL MANAGEMENT

INTRODUCTION

The course aims to apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization.

COURSE OBJECTIVES

1. Evaluate the impact of macroeconomics and recognize the role of international financial institutions in the financial management of multinationals
2. Evaluate potential investment decisions and assess their financial and strategic consequences, both domestically and internationally
3. Assess and plan acquisitions and mergers as an alternative growth strategy
4. Evaluate and advise on alternative corporate re-organization strategies

SYLLABUS

UNIT-I: Role and responsibility towards stakeholders: The role and responsibility of senior financial Executive/advisor, financial strategy formulation, Conflicting stakeholder interests, ethical issues in financial management, environmental issues and integrated reporting

UNIT-II: Economic environment for multinational organizations. Management of international trade and finance Strategic business and financial planning for multinational organizations

UNIT-III: Advanced investment appraisal: Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values, Valuation, and the use of free cash flows. International investment and financing decisions.

UNIT-IV: Acquisitions and mergers: Acquisitions and mergers versus other growth Strategies, Valuation for acquisitions and mergers, Regulatory framework and processes. Financing acquisitions and mergers

UNIT-V: Corporate reconstruction and re-organization: Financial reconstruction, business re-organization, Treasury and advanced risk management techniques: The role of the treasury function in multinationals, the use of financial derivatives to hedge against forex risk the use of financial derivatives to hedge against interest rate risk, dividend policy in multinationals and transfer Pricing, emerging issues in finance and financial management: Developments in world financial markets, developments in international trade and finance, developments in Islamic financing.

COURSE OUTCOMES

1. The student should learn the role & responsibility of the senior financial executive in meeting conflicting needs of stakeholders.
2. Evaluate and advise on alternative corporate re-organization strategies
3. Identify and assess the potential impact of emerging issues in finance and financial management

TEXT BOOK

1. Advanced Financial Management – BPP or Kaplan Publications

REFERENCE BOOKS

1. I.M. Pandey (2010), Financial Management, New Delhi: Vikas Publications.
2. R.K. Sharma & Shashi K. Gupta. (2014), Financial Management, Ludhiana: Kalyani Publications.

3. M.Y. Khan & P.K. Jain. (2013), Financial Management, New Delhi: Tata McGraw Hill.

JOURNALS

1. GITAM Journal of Management, GITAM
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.

	Programme Objectives (POs)												PSOs		
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CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – VI SEMESTER
MBC344: ADVANCED PERFORMANCE MANAGEMENT

INTRODUCTION

The course aims to apply relevant knowledge, skills and exercise professional judgment in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organization and its strategic development.

COURSE OBJECTIVES

1. Assess and identify relevant macroeconomic, fiscal and market factors and key external influences on organizational performance
2. Identify and evaluate the design features of effective performance management information and monitoring systems
3. Apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance

SYLLABUS

UNIT-I: Strategic planning and control: Introduction to strategic management, Accounting Performance management and control of the organization, Changes in business structure and management accounting, Effect of Information Technology (IT) on strategic management accounting, other environmental and ethical issues.

UNIT-II: External influences on organizational performance: Changing business environment, Impact of external factors on strategy and Performance.

UNIT-III: Performance measurement systems and design: Performance management information systems, Sources of management information, Recording and processing methods, Management reports.

UNIT-IV: Strategic performance measurement: Performance hierarchy, Strategic performance measures in private sector, divisional performance and transfer pricing issues, Strategic performance measures into-for-profit organizations, Non-financial performance indicators, the role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Performance measurement and the reward systems, other behavioral aspects of performance Measurement

UNIT-V: Performance evaluation and corporate failure: Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure, Current developments, and emerging issues -performance management: Current developments in management accounting techniques Current issues and trends in performance management.

Course Outcomes:

1. The student will be able to learn how to apply relevant knowledge, skills and exercise professional judgment in selecting and applying strategic management accounting techniques in different business contexts.
2. Students will understand how to contribute to the evaluation of the performance of an organization and its strategic development.

TEXTBOOK

1. Advanced Performance Management – BPP or Kaplan Publications

REFERENCE BOOKS

1. T.V.Rao (2012), Appraising and Developing Managerial Performance, New Delhi: Excel Books.

2. T.V.Rao (2013), 360-degree feedback and assessment and development Centres, Volume I, II and III, New Delhi: Excel Books.
3. Dixit Varsha (2014), Performance Management, 1st edition, New Delhi: Vrinda Publications Ltd.

JOURNALS

1. GITAM Journal of Management, GITAM.
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.

	Programme Objectives (POs)												PSOs		
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CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – VI SEMESTER

MBC348: ADVANCED AUDIT AND ASSURANCE

INTRODUCTION

The 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. Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework
2. Assess 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
3. Identify and formulate the work required to meet the objectives of audit and non-audit assignments and apply the International Standards on Auditing (UK and Ireland)
4. Evaluate findings and the results of work performed and draft suitable reports on assignments

SYLLABUS

UNIT-I: Regulatory Environment: International regulatory frameworks for audit and assurance services, Money laundering, Laws and regulations

UNIT-II: Professional and Ethical Considerations: Code of Ethics and Conduct, Fraud and error, Professional liability

UNIT-III: Practice Management: Quality control, Advertising, publicity, obtaining professional work and fees, tendering, Professional appointments

UNIT-IV: Audit of historical financial information: The audit of historical financial information including, Planning, materiality and assessing the risk of misstatement, evidence, evaluation and review, Group audits

UNIT-V: Other assignments: Audit-related and assurance services, Prospective financial information, forensic audits, internal audit, Outsourcing, Auditing aspects of insolvency (and similar procedures), Reporting: Auditor's reports, reports to those charged with governance and Management, Other reports, Current Issues and Developments, Professional and ethical, transnational audits, the audit of social, environmental and Integrated reporting, Other current issues.

Course Outcomes:

1. Student aims to train students to analyze, evaluate and conclude on the assurance engagement and other audit and assurance
2. Students will be learning the issues in the context of best practices and current developments.
- 3.

TEXT BOOK

1. Advanced Audit and Assurance – BPP or Kaplan Publications, 2015

REFERENCE BOOKS

1. Arunachala (2015), *Students guide to auditing and assurance*, New Delhi: Taxmann Publications.
2. Pankaj Garg (2014), *Auditing and assurance*, New Delhi: Taxmann Publications.
3. MP Vijay Kumar and Lokesh Vasudevan (2014), *Audit and assurance standards in India*, New Delhi: Snow White.

JOURNALS

1. GITAM Journal of Management, GITAM.
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

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com. (Hons.) – VI SEMESTER

MBG344: BOOK REVIEW

INTRODUCTION:

Reading makes a full man; conference a ready man; and writing an exact man” – Francis Bacon. communication is the basis of our lives and we would in this day and age, be handicapped without it. Communication is a vital element for a successful career in the corporate world. Effective Communication is significant for managers in organizations so as to perform the basic functions of management. Communication is one of the activities that managers devote a great part of their time to. communication can be improved through extensive reading and writing. Despite the deep penetrating reach of the visual media, books have a definite edge over the media of communication and entertainment. Reading is an activity that is both fun and enlightening. It can help us be more knowledgeable and successful. Reading as a habit has always nurtured a wholesome sense of well-being. Avid readers tend to have a better grasp on realities and are known to be better judges of people. However, it has been seen that, with the advent of technology, reading is an activity that many people don't engage in very much. A national survey in the USA revealed that 50% of the population hasn't read a book in the last six months.

Reviewing a book after reading enhances analytical writing which hones critical thinking. It assesses the ability to articulate and support complex ideas, construct and evaluate arguments, and sustain a focused and coherent discussion. Written Communication involves expressing oneself clearly, using language with precision; constructing a logical argument; note-taking, editing and summarizing; and writing reports.

COURSE OBJECTIVES

1. Experience the pleasure and inculcate the habit of reading
2. Enhance the critical thinking ability of the students
3. Develop clarity in evaluating, assessing and arguing a thought
4. Master the art of communicating using good writing skills

ACTIVITY STRUCTURE

A general/management book would be given to the student to read. The student is expected to critically analyze, present his/her arguments leading to a conclusion of the writings through this review. The assessment would be for a total of 50 marks.

B.Com. (Hons.) – VI SEMESTER

MBG346: INTRODUCTION TO GANDHIAN THOUGHTINTRODUCTION

Mahatma Gandhi was a greatest leader in India's freedom struggle. He employed non-violent means to attain independence for India. His ideology and thoughts provides lots of inspiration and learning which can be used eventoday.

COURSE OBJECTIVES

1. To acquaint the students with the different phases in Gandhi's life
2. To acquaint the students with Gandhian ideologies

COURSE SYLLABUS

UNIT-I:M K Gandhi, Formative Years (1869-1893): Early childhood - study in England - Indian influences, early Western influences

UNIT-II: Gandhi in South Africa (1893-1914): South African Experiences - civil right movements in South Africa - invention of Satyagraha - Phoenix settlement- Tolstoy Farm - experiments in *sarvodaya*, education, and sustainable livelihood

UNIT-III: Gandhi and Indian National Movement (1915-1947): Introduction of Satyagraha in Indian soil -non-cooperation movement - call for women's participation - social boycott - Quit-India movement - fighting against un- touch ability - Partition of India- independence

UNIT-IV: Application of basic philosophy of Gandhi in daily life: eleven vows – constructive programme – sarvadharmasamabhava- sarvodaya

UNIT-V: Gandhi and Modern day society: Political, moral and environmental challenges today- application of Gandhian ideologies to resolve these challenges.

COURSE OUTCOMES

At the end of the course, the student will

1. Get a clear picture of the evolution of M K Gandhi to the "Mahatma".
2. Understand the prominent role played by Gandhi in our freedom movement and how his methodologies are significant even today.

REFERENCE BOOKS

1. Gandhi, M K., An Autobiography or The Story of My Experiments with Truth. Ahmadabad: Navjivan Publishing House
2. Gandhi, M K., Satyagraha in South Africa. Ahmadabad: Navjivan Publishing House
3. Gandhi, M K., Constructive Programs. Ahmadabad: Navjivan Publishing House

JOURNALS

Gandhi Marg, A journal of Gandhian studies from Gandhi Peace Foundation GITAM Journal of Gandhian studies

	Programme Objectives (POs)												PSOs		
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3
CO1	2	3	2	0	3								3	3	3
CO2	0	3	3	3	0								0	0	0
CO3	3	3	3	2	2								3	3	3
CO4	3	3	2	2	2								3	3	3
CO5	3	3	2	2	2								3	3	3

B.Com (Hons.) – VI SEMESTER

MBG352: PUBLIC SPEAKING

Introduction

Communication skills are indispensable to success in the corporate world. In the actual practice of business, one spends much more time in talking rather than in writing. Oral business communication skills are therefore crucial for students of commerce and management. Oral business communication may be formal or informal. Formal communication involves meetings, presentations and speeches etc., whereas informal communication covers all aspects of informal talking and listening. Public speaking is a vital skill which encompasses all the above aspects of oral business communication. The training imparted in public speaking ensures that the student is groomed into a successful business professional.

COURSE OBJECTIVES

The course in Public Speaking aims to enable students to:

1. Select and organize a subject for effective formal presentation to a specific audience
2. Understand how personal aspects and audience analysis contribute to formal presentations
3. Learn how to use verbal content with information based, linguistic and stylistic aspects
4. Learn how to use non-verbal content, visuals, graphics, voice quality and body language
5. Work effectively with a team for team presentations
6. Plan and deliver effective public speeches, virtual presentations and oral reports.

SYLLABUS

UNIT-I: Basics of Business Communication – Definition, Types and Aspects, Basics of Communicating in the Workplace.

UNIT-II: Informal Oral business communication - talking, meetings, using the phone, using speech recognition, listening, role of nonverbal communication – Practical Exercises

UNIT-III: Formal Oral business communication – Making formal speeches – selection of the topic, preparation of the presentation – determination of the presentation method – consideration of personal aspects – audience analysis Study of Great Speakers and Speeches - Practical Exercises

UNIT-IV: Verbal and Non-Verbal Aspects – matter and linguistic style - appearance and physical actions - use of voice – use of visuals and graphics Study of Great Speakers and Speeches - Practical Exercises

UNIT-V: Team or Collaborative Presentations – Virtual presentations – Oral reports – Practical Exercises

TEXTBOOK

1. Lesikar Raymond V., et al, Business Communication – Making Connections in a Digital World, 11th edition, Tata McGraw Hill (New Delhi)

REFERENCE BOOKS

1. Carnegie, Dale. The Art of Public Speaking, Tata McGraw Hill.
2. English for Presentations, Express Series, Oxford University Press, 2014.
3. English for Meetings, Express Series, Oxford University Press, 2014.

B.Com (Hons.) – VI SEMESTER

MBG350: YOGA and MEDIATION

INTRODUCTION

Stress management is the need of the hour. A recent survey showed that 70- 90% of us feel stressed at work and outside. Today's fast paced lifestyle taking its toll on everyone. Stress, either quick or constant, can induce risky body- mind disorders. The corporate world is a new syndrome that man has coined for himself which brings with it a whole new lifestyle and existence. Odd working hours, irregular food habits and difficult work situations and inadequate coping resources are a part of the corporate world. To survive in the world of work and reach one's greatest potential, all the energy blockers in the body and mind need to be cleared so that one can function at their highest level.

Yoga and meditation does more than just offer exercises for relaxation. Virtually everyone can see physical benefits from yoga, and its practice can also give psychological benefits, such as stress reduction and a sense of well- being. As yoga and meditation combines several techniques used for stress reduction, it can be said to provide the combined benefits of breathing exercises, stretching exercises, fitness programmes, meditation practice, etc.

COURSE OBJECTIVES

1. To master the technique of yoga and meditation
2. To create stress relief among the students
3. To enable the student to appreciate the physical and psychological relief it creates

ACTIVITY STRUCTURE

Practical and theory classes on Yoga and meditation will be conducted by a Yoga Master. 20 sessions will be scheduled. At the end of the Course the student would be evaluated both on his/her understanding of theoretical concepts, as well as the practical approach. The assessment would be for 50 marks.

B.Com (Hons.) – VI SEMESTER

MBG348: BUSINESS ENGLISH CERTIFICATE (BEC)

INTRODUCTION

The world may be getting smaller, but people still speak different languages. International trade and business needs a common language and as all are aware, that place has been taken by English language. However, the words of business are different from everyday use so it's not really something everyone picks up intuitively.

Business English Certificate (BEC) programme is one of the value added programme offered by GITAM Institute of Management in collaboration with University of Cambridge and British Council. BEC is used by hundreds of employers, either as part of their staff development programme or as a qualification that they look for when recruiting staff. BEC is a globally recognized qualification and it enhances the job prospects and adds value to the CV of the student. BEC gives the opportunity to learn practical workplace English skills. Preparing for BEC improves one's confidence in using Business English, particularly speaking. Many Universities internationally recognize BEC for business courses.

COURSE OBJECTIVES

1. To understand the nuances of Business English
2. To enhance the student's English speaking skills
3. To clearly understand the difference between business English and colloquial English
4. To achieve maximum proficiency in business English

ACTIVITY STRUCTURE

BEC is offered at three levels namely, BEC Preliminary, BEC Vantage and BEC Higher, based on four skills.

1. Reading, Writing, Listening and Speaking.
2. BEC Preliminary is a lower intermediate level and is meant for candidates having limited confidence in their usage of English.
3. BEC Vantage is at intermediate level and is suitable for candidates who have fluency in English.
4. BEC Higher is an advanced level certificate and is for candidates who can use English very confidently in both professional and social situations.

The students would be evaluated based on their performance in various tests conducted. The tests include:

1. Diagnostic test
2. Speaking test
3. Mock test conducted by the Institute
4. Test conducted by British Council.

Performance in BEC would be evaluated for 50 marks each. A certificate would be awarded to those students who clear the test conducted by the British Council.

B.Com (Hons.) – VI SEMESTER

MBG354: SOFT SKILLS

Management involves utilizing the human capital of an enterprise to contribute to the success of the enterprise. Management is the act of coordinating the efforts of people to accomplish desired goals using available resources efficiently and effectively.

Today's workforce comes from varied social and cultural backgrounds, with differing standards of behaviour. These may not always be in sync with the norms of the organization. The ability to deal with differences, multiculturalism and diversity is needed more than ever. It is important, for students who would be entering the corporate world for the first time, to inculcate behaviour that is appropriate for the workplace. The importance of personal grooming, business etiquette, verbal and non-verbal communication, telephone etiquette and general professional conduct, can never be undermined.

Soft Skills is now recognized as key to making businesses more profitable and better places to work. Increasingly, companies aren't just assessing their current staff and future recruits on their business skills. They are now assessing them on a whole host of soft skill competencies around how well they relate and communicate to others.

It has been found that soft skills can be developed and honed on an on-going basis through good training, insightful reading, observation, and of course, practice, practice, practice.

Students can focus on areas of self-improvement to help improve their behaviour, transform their professional image and create a positive impact in their careers. Greater awareness of grooming and etiquette will help one to develop poise and confidence. This will significantly impact the image that one has in any formal, professional and social situations

COURSE OBJECTIVES

1. To understand and enhance social skills
2. To help build greater confidence when interacting with people
3. To build on the ability to make a positive first impression
4. To help improve the overall appearance

ACTIVITY STRUCTURE

- a) Students would be focusing on the following major activities under this Course: Grooming and etiquette
- b) Introspection, self-awareness and self-introduction
- c) CV writing
- d) Facing interviews

Guidance on the above issues would be given by an Expert and Faculty would be guiding them through one-to-one interaction. Assessing them on their performance would be done by the Faculty.

The assessment would be for 50 marks.

