

CAREER ORIENTED COURSE
HUMAN RESOURCE MANAGEMENT
I Semester
PAPER-I
HUMAN RESOURCE MANAGEMENT

Max. Marks : 100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Acquire the knowledge of management process.

CO 2: Effectively manage and plan key human resource functions within organizations.

CO 3: Examine current issues, trends, practices, and processes in HRM.

CO 4: *To develop a variety of competencies in Human Resources in the organization.*

CO 5: *To understand the role of HR Manager in business Organization.*

Unit-I

Management - Meaning, Definition, Nature & Scope and Importance of Management, Functions of Management. Management V/S Administration.

Unit-II

Functional Areas of Management-Financial Management- Meaning, objectives, functions, Production Management-Meaning, Objectives, Process of production, Role of Production Manager, Marketing Management- Meaning, Objectives, Functions, Human Resource Management- Meaning and Objectives. Cost Management-Meaning, objectives and functions.

Unit-III

Human Resource Management- Meaning, Definition, Nature, Scope, Functions & Importance of Human Resource Management. International HRM- Approaches.

Unit-IV

Human Resource Development – Meaning, Definition, Features, Significance, Concepts, Techniques of HRD. Difference between HRM & HRD, Career planning- Steps, promotion- Basis of Promotion, Demotion, Transfer, Separations.

Unit-V

Human Resource Manager – Image & Qualities of HR Manager, Role of HR Manager, Personnel policies & Principles, Skills. Personnel management V/S Human resource management. Recent trends in HR. Challenges of HR.

Suggested Readings:

- | | |
|--|-----------------|
| 1. Human Resource Management | -Dr. Devaraj. K |
| 2. Essentials of Human Resource Management | -P.Subba Rao |
| 3. Human Resource & Personnel Management | -K. Aswathappa |
| 4. Human Resource Development | -P.Sharma |

**CAREER ORIENTED COURSE
MARKETING MANAGEMENT
I Semester
PAPER-I
FUNDAMENTALS OF MARKETING**

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

CO1: To understand marketing terminology and concepts.

CO2: To understand environmental factors.

CO3: To know the individual components of a marketing mix.

CO4: To decide effective channels of distribution.

CO5: To understand the characteristics of recent trends in marketing.

Unit- I

Introduction to Marketing: Meaning, definition, nature, importance of marketing, functions of marketing and modern concepts of marketing. Marketing management: Meaning, definition, advantages. Marketing of goods v/s services.

Unit- I

Marketing Environment: Meaning, types of marketing environment- Economic, Political, Socio Cultural, Technological, Legal & Demographic environment.

Unit- III

Marketing Mix: Meaning and importance of marketing mix, elements of marketing mix (product- product line, level of products. Price - pricing, pricing policy, new product pricing strategies. Promotion - publicity, advertising and public relations, personal selling and sales promotion. Place), product life cycle (PLC), new product development. Market segmentation: meaning, importance, bases for market segmentation.

Unit- IV

Channels of Distribution: Meaning and definition, need, types of marketing channels, factors affecting channels, modern channels of marketing. Channel design and administration, E-channels: Meaning, advantages and disadvantages.

Unit- V

Recent Trends in Marketing: E-business, Online marketing, Tele marketing, Retail marketing, Relationship marketing- meaning, features, advantages and disadvantages.

Suggested Readings:

1. Marketing Management-Kotler Philip
2. Marketing Management- Donald R Cooper
3. Marketing Management- Naresh k Mehrotra

CAREER ORIENTED COURSE
FINANCIAL MANAGEMENT
I Semester
PAPER-I
BASICS OF FINANCIAL MANAGEMENT

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand the concept of Financial Management.

CO 2: Provides the knowledge about fundamentals of the Financial Planning.

CO 3: Identify the different Sources of Finance.

CO 4: To Calculate and interpret the Time Value of Money.

CO 5: Apply the Leverage and EBIT, EPS Analysis associate with Financial Data.

Unit-I

Financial Management – Meaning, Definition, Objectives, Nature, Scope, Importance and Principles. Functions and Role of a Finance Manager.

Unit- II

Financial Planning- Meaning, Definition, Principles of Sound Financial Planning, Determinants of Financial Planning, Steps in Financial Planning, Limitations of Financial Planning.

Unit- III

Source of Finance - Meaning and Types of Sources of Finance. Long Term Sources of Finance – Meaning and Types, Short Term Sources of Finance – Meaning and Types.

Unit- IV

Time Value of Money – Meaning, Techniques of Time Value of Money - Discounting & Compounding Techniques. Future Value Concept – Meaning, Problems on Even Cashflows and Uneven Cash flows and Future Value of Annuity. Present Value Concept- Meaning, Problems on Even Cashflows and Uneven Cash flows and Present Value of Annuity. Practical Applications of Compounding and Discounting Techniques.

Unit- V

Leverage Analysis- Meaning, Types, Problems on Operating, Financial and Combined Leverage, EBIT-EPS Analysis, ROE and ROI Analysis.

Suggested Readings:

- 1) Financial Management- I M Pandey
- 2) Financial Management-Prasanna Chandra
- 3) Financial Management-Khan & Jain. Financial Management-Maheshwari
- 4) Financial Management-Maheshwari

CAREER ORIENTED COURSE

INSURANCE MANAGEMENT

I Semester

PAPER -I

FUNDAMENTALS OF RISK AND INSURANCE

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand the Basic Concepts of Insurance.

CO 2: Understand the Role of Insurance in Economic Development.

CO 3: Learn in depth Various Principles of Insurance.

CO 4: Understand in detail the factors considered in calculation of Premium.

CO 5: Gain knowledge about the various plans of Insurance.

Unit –I

Concept of Insurance-Meaning, Parties, Nature and evolution– Operation of Insurance – Different Classes of Insurance – Importance of Insurance.

Unit -II

Risk Management- Management of Risk by Individuals – Management of Risk by Insurer – Fixing of Premiums – Role of Insurance in Economic Development.

Unit -III

Principles of Insurance- Subject matter of Insurance, Utmost Good Faith-Insurable Interest- Indemnity-Subrogation.

Unit -IV

Premiums- Concept of Premium – Different types of Premium - Factors Considered in Calculating Premium.

Unit -V

Plans of Insurances- Different types Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan.

Suggested Readings:

1. Insurance Management - Anand Ganguly
2. General Insurance – John Magee and David Bickelhaupt
3. Life and Health Insurance – Davis W. Gregg
4. Life Insurance Underwriting – R Venugopal and K C Mishra

CAREER ORIENTED COURSE
RETAIL MANAGEMENT
I Semester
PAPER-I
MARKETING MANAGEMENT

Max. Marks: 100

Course Outcome:

On successful completion of the course students can:

CO1: Learn the functions of management.

CO2: Understand the dynamics of marketing in business.

CO3: Analyze the market based on segmentation and Make decision on Product Mix

CO4: Understand the importance of pricing and promotion function in the entire chain of marketing.

CO5: Analyze the factors influencing the choice of channels

Unit –I

Management -Meaning, Definition of Management, Features, Functions, Functional areas of Management.

Unit- II

Marketing – Meaning, Definitions, Nature, Scope, Importance, Functions of Marketing, Differences between Market and Marketing, Marketing and Selling, Marketing concepts, Marketing Management – Meaning, Definition, Objectives, Importance and Functions.

Unit- III

Market Segmentation – Meaning, Importance, Advantages, Bases for Segmentation. Marketing Mix- Meaning and definition, Elements of Marketing Mix - Meaning, New Product Development and Stages of Product Life Cycle

Unit -IV

Pricing – Methods of Pricing – Factors influencing Pricing – Pricing policies and Strategies, Objectives of pricing policy. Advertising– Meaning, Essentials of good Advertising, Kinds of advertising, Advertising media and E- advertising.

Unit- V

Channels Of Distribution (only consumer goods) –Types of channels, Factors influencing the choice of Channels. Retailing –Meaning, Definition, Features, Objectives and Types of retailers.

Suggested Readings:

1. Marketing Management - Philip Kotler
2. Marketing Management –Sontaki
3. Marketing Management - C B Gupta

CAREER ORIENTED COURSE
FOREIGN TRADE
I Semester
PAPER-I
FUNDAMENTALS OF FOREIGN TRADE

Max. Marks : 100

Course Outcome:

On successful completion of the course students can:

CO1 : Understand the Types and importance of Foreign Trade.

CO2 : Gain knowledge on Theories of International Trade.

CO3 : Learn the Importance of International Economic Groupings.

CO4 : Gain knowledge on Foreign Trade Policy.

CO5 : Understand the concept of Balance of Payment.

Unit – I - Introduction to Trade

Introduction, Meaning, Definition, Objectives, Types of Trade, Internal and International Trade, Trends in international trade, Special Features and Problems of International Trade, Significance of International Trade.

Unit – II -Theories of International Trade

Meaning, Features, Theories of International Trade - Ricardo's Classical Theory, Absolute Cost difference Equal Cost difference, Comparative Cost difference, Modern Theory- Heckscher ohlin theory.

UNIT - III - International Economic Groupings

Meaning and stages in their evolution - Regional Trading Agreements - Important economic groupings - EU, NAFTA, SAFTA, BIMSTEC, ASEAN - objectives and functions - Cartels: Its impact on World Trade.

Unit – IV -Foreign Trade Policy

Free Trade V/S Protection Policy. Government Intervention in formulating Trade Policy
Methods of Protection: Tariff, Quotas and Exchange Control, FEMA.

Unit- V - Balance of Payment

Meaning, Importance and Structure- Balance of Trade and Balance of Payments Dis-equilibrium- Meaning, Types, Causes and Corrective Measures.

Suggested Readings:

- 1) Money, Banking & International Trade – D.M Mithani
- 2) Money, Banking & International Trade – M.L Seth
- 3) International Economics – M.L Jingan
- 4) Business Environment – Francis Cherunilum
- 5) International Trade- Francis Cherunilam,

CAREER ORIENTED COURSE
AUDITING
I Semester
PAPER-I
AUDITING

Max. Marks : 100

Course Outcome:

On successful completion of the course students can:

CO1: Understanding the meaning, advantages and limitations of auditing.

CO2: To know the auditing standard and role of international auditing & assurance standards board.

CO3: Provides the knowledge of audit process and documentation.

CO4: Identify the functions of audit procedure and learning the methods of obtaining audit evidence.

CO5: Understanding the verification of assets and liabilities and valuation of assets and stocks.

Unit -I

Auditing – meaning, definition, need, objectives, types, advantages and limitations of auditing.
Auditing V/S Accounting

Unit -II

Auditing & Assurance Standards- An overview, standard- setting process, role of International Auditing & Assurance Standards Board & Auditing & Assurance Standards Board in India.

Unit -III

Audit Process - Documentation- Audit working papers, audit files- permanent and current audit files, ownership & custody for working papers.

Unit -IV

Audit Evidence-Audit procedure for obtaining evidence, sources of evidence, reliability of audit evidence, methods of obtaining audit evidence,

Unit –V

Verification of Assets and liabilities- Classification of assets and verification and valuation of different assets-fixed, floating, wasting, intangible, fictitious assets and contingent. Valuation of stock - Auditor's duty - Verification of liabilities - meaning, auditor's duty.

Suggested Readings:

- 1) Auditing – Partha Chatterjee
- 2) Auditing - Tandon
- 3) Auditing – Kamal Gupta
- 4) Principles & Practices of Auditing – K. Ramamurthy Rao

CAREER ORIENTED COURSE
INDIAN ACCOUNTING STANDARDS (IND-AS)
I Semester
PAPER-I
INTRODUCTION TO INDIAN ACCOUNTING STANDARDS

Course Outcome:

On successful completion of this course the students are able:

- CO1: To understand the concepts of accounting standards and its usage
- CO2: To understand the accounting standards prevails at international level
- CO3: To understand the accounting standards prevails at national level in India
- CO4: To gain knowledge on convergence process of Ind-AS with IFRS in India
- CO5: To gain knowledge on the differences between IFRS and Ind-AS

Unit -I

Introduction to Accounting Standards: Introduction, Meaning, Need, Objectives, Advantages and Disadvantages.

Unit -II

International Financial Reporting Standards (IFRS): Concept, Components, Main features, objectives and uses of IFRS, List of IFRS issued by IASB (including IAS).

Unit -III

IFRS adoption v/s Convergence: Introduction, Meaning, Need for convergence, Process of convergence, Benefits and Challenges of IFRS convergence.

Unit- IV:

Indian Accounting Standards (Ind-AS): Concept, benefits, Procedure for issuing Ind-AS in India. Framework for preparation and presentation of financial statements as per Ind –AS. Accounting Regulations in New Companies Act – 2013

Unit -V

IFRS convergence in India: Role of MCA in IFRS convergence in India, MCA roadmap for applicability of Ind-AS in India, Reasons for departures in Ind-AS from IFRS.

Suggested Readings:

- 1) International Accounting by Shirin Rathore, Prentice-Hall of India, New Delhi
- 2) Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
- 3) International Accounting: A User Perspective by Shahrokh M. Saudagaran, South-Western Thomson Learning, Australia.
- 4) International Accounting by A.K.Das Mohapatra, Prentice-Hall of India, New Delhi
- 5) The Economic Times, The Business Line and Financial Express daily papers.
- 6) Journals on International Accounting.
- 7) Internet Sources ; www.iasb.org. www.worldbank.org. www.unctad.org. etc,

CAREER ORIENTED COURSE

TAX MANAGEMENT

I Semester

PAPER-I

FUNDAMENTALS OF DIRECT TAXES

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand important concepts of income tax.

CO2: To provide knowledge about Agricultural Income

CO3: To provide knowledge about Residence and Tax liability.

CO4: To provide knowledge about Incidence of Tax.

CO5: To provide knowledge about importance Clubbing and Deemed Income

Unit I:

Introduction – characteristics of income tax – Important definitions – Income – Gross total income – Total Income – casual Income – person – Assessee – Assessment year – Previous Year.

Unit II:

Agricultural Income: Kinds of Agricultural Income, Non – Agricultural incomes from Land – Partly Agricultural Income.

Unit III:

Residence and Tax Liability: Residence of Assessee – Types of Residents – Determination of residential status of Individual, Firm and Companies

Unit IV:

Incidence of Tax: Computation of Total income with reference to Residential Status

Unit V:

Clubbing of Incomes and Deemed Incomes.

Suggested Readings:

1. Dr. Vinodk. Singhania and Dr. Monica Singhania; Students guide to income tax, Taxmann Publications.
2. Girish Ahuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.
3. Mahesh Chandra, D.C Shukla; Income Tax Law and Practice: Pragati Publications.
4. S.P Goyal; Direct tax planning: Sahitya Bhawan
5. Finance Act for relevant Assessment Year
6. CBDT Circulars
7. Latest court judgements

CAREER ORIENTED COURSE
DIGITAL MARKETING
I Semester
PAPER-I
FUNDAMENTALS OF DIGITAL MARKETING

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able to:

- CO1: Understand the Concept of Digital Marketing
- CO2: Explain the Role of Digital Marketing in rapidly changing Business landscape.
- CO3: Develop Skills in analyzing the useability of Website.
- CO4: Setup web elements-page layout, colors scheme in the designs.
- CO5: Understand the terminologies of Digital Marketing.

Unit I: Introduction to Digital Marketing:

Digital Marketing –Introduction-Evolution of Digital Marketing, Objectives, Importance, Purpose, function.

Unit II: Digital marketing process:

Digital marketingProcess, 7C's of Digital Marketing, Digital Marketing v/s Offline Marketing (Traditional Marketing), Merits and Demerits of Digital Marketing, recent trends.

Unit III: Website Planning Process:

Internet, Domain names, Domain extensions, Types of Websites, Objectives of Websites, Essential of Website, Blog, Planning and Conceptualizing a website.

Unit IV: Website Design:

Web design- Meaning and definition, Website layout, elements of web design, importance, types of web design, free website.

Unit V: Terminology used in Digital Marketing:

PPC and online marketing through social media, Social Media Marketing, Keyword advertising, Google web-master and analytics overview, Affiliate Marketing, Email Marketing.

Suggested Readings:

- 1.Digital Marketing –Kamat and Kamat-Himalaya
2. Marketing Strategies for Engaging the Digital Generation, D. Ryan,
3. Digital Marketing, V. Ahuja, Oxford University Press
4. Digital Marketing, S.Gupta, McGraw-Hill
5. Quick win Digital Marketing, H. Annmarie , A. Joanna, Paperback edition

CAREER ORIENTED COURSE
HUMAN RESOURCE MANAGEMENT
II Semester
PAPER -II
MANPOWER PLANNING

Max. Marks : 100

Objectives: To Enable the students to learn about the concepts & Techniques of Human resource Planning.

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Ability to Draft HR planning in the organization.

CO 2: To understand the techniques of Job Design.

CO 3: Analyze the ways and means of hiring and appraising human resources.

CO 4: To Ability to train using various methods of Training.

CO 5: Enable the evaluation of employee's performance.

Unit-I

Manpower Planning-Meaning, Definition, Nature, Objectives, Process of HRP, Factors affecting HRP, Information Management in HRP

Unit-II

Job Design & Analysis – Job Design- Meaning, Objectives, Methods of Job design Job Analysis- Job Description- Meaning, Objectives, Contents. Job Specification- Objectives, Contents. Job Evaluation. - Methods of job evaluation. Employee retention- Strategies.

Unit-III

Recruitment & Selection - Meaning, Definition, Sources, Factors governing recruitment process, E-Recruitment, Scientific Selection, Procedure, Placement and Induction.

Unit-IV

Training & Development - Meaning, Definition, Training Need Assessment. Importance of Training, Methods of Training, Recent Developments in Training. Training V/S Development.

Unit- V

Performance Appraisal - Meaning, Definition, Objectives, advantages, disadvantages, Appraisal Process, Methods of Performance Appraisal.

Suggested Readings:

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|--|------------------|
| 1. Human Resource Management | - Dr. Devaraj. K |
| 2. Personnel & Human Resource Management | – P.Subba Rao |
| 3. Human Resource & Personnel Management | – K. Aswathappa |
| 4. Human Resource Development | – P.Sharma |
| 5. Human Resource Management | - Gary Dessler |

CAREER ORIENTED COURSE
MARKETING MANAGEMENT
II Semester
PAPER-II
MARKETING STRATEGIES

Max. Marks: 100

Course Outcome:

On successful completion of this course the students are able:

CO1: To understand the concept of marketing strategy.

CO2: To analyze firm's current situation through applying internal and external analysis.

CO3: To understand strategies for various stages of product life cycle.

CO4: To understand the Management of Marketing Programs.

CO5: To develop and present Global Marketing Strategies.

Unit- I

Marketing Strategy: Meaning, features, objectives, importance. Analyzing Marketing Opportunities: Meaning, advantages. Gathering information & measuring market demand, scanning the marketing environment: Meaning and importance, analyzing consumer market v/s analyzing business markets.

Unit- II

Developing Marketing Strategies- Product positioning- Meaning, importance, Strategies for various stages of product life cycle. Developing new market offerings & designing global market offerings: Meaning and importance.

Unit- III

Management of Marketing Programs- Managing Marketing Channels, management of retailing and whole selling, managing the total marketing efforts.

Unit- IV

Marketing & Competitive Strategies- Analysis of Competitors, types of competitors, Competitive Strategy- meaning, types, Strategic analysis- meaning, types.

Unit- V

Global Marketing Strategies- Significance of global marketing strategies, developing global marketing strategies, product strategies, promotion strategies, pricing strategies, place strategies.

Suggested Readings:

1. Marketing Management -David J Luck & Ronald Rubin
2. Marketing Management -M.N. Mishra,
3. Marketing Management -Donald R Cooper
4. Marketing Management -Narendra K Malhotra

**CAREER ORIENTED COURSE
FINANCIAL MANAGEMENT**

II Semester

PAPER-II

FINANCIAL SERVICES

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand the concept of Financial Services.

CO 2: Enable to make decisions for Buying or Leasing of Assets.

CO 3: Able to Identify the Factoring Services.

CO 4: Understand the Stages of Venture Capital.

CO 5: Provides the knowledge about functions of UTI.

Unit- I

Financial Services -Meaning, Definition, Features, Objectives, Growth of Financial Services in India.

Unit- II

Leasing- Meaning, Definition, Concepts, Types, Merits and Demerits. Lease Rental - Meaning and Steps involved in Computation of lease rental, Problems on Buy or Lease Decision.

Unit- III

Factoring –Meaning, Definition, Features, Advantages, Disadvantages, Types, Steps involved in Factoring and Factoring services in India

Unit- IV

Venture Capital- Meaning, Origin, Features, Advantages, Disadvantages, Types and Growth in India. Stages of Venture Capital Financing, Analysis of Venture Capital Proposals-problems and prospects.

Unit- V

UTI: Meaning, Objectives, Functions, Schemes, Regulations and role of UTI in industrial finance.

Suggested Readings:

- 1) Financial Management- I M Pandey
- 2) Financial Management-Prasanna Chandra
- 3) Financial Management-Khan & Jain
- 4) Financial Management-Maheshwari S N

CAREER ORIENTED COURSE

INSURANCE MANAGEMENT

II Semester

PAPER -II

LIFE INSURANCE MANAGEMENT

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand in depth the Concept of Life Insurance.

CO 2: Gain the Knowledge about various policy documents.

CO 3: Learn in details types of Life Insurance Policies.

CO 4: Understand in depth about the Assignment, Nomination & Surrender of policy.

CO 5: Gain the knowledge about the survival benefit.

Unit -I

Introduction to Life Insurance – Concept - Need for Life Insurance – Growth of Life Insurance in India.

Unit -II

Policy Documents -Important Formats of a Policy – Conditions and Privileges in a Policy Document.

Unit -III

Types of Life Insurance Policies-Endowment-Whole Life-Money back and any other Six latest Life Insurance Plans-Group Insurance.

Unit -IV

Assignment, Nomination and Surrender of Policy- Assignment of Life Insurance Policy – Process of Assignment Nomination, Surrender of Policy.

Unit -V

Procedure for Life Insurance Claims- Maturity Claims and Death Claims. Survival Benefit. A Brief Study of Institutions dealing with Life Insurance Business in India.

Suggested Readings:

1. Insurance management - Anand Ganguly
2. General insurance – John Magee and David Bicklhaupt
3. Life and health insurance – Davis W. Gregg
4. Life insurance underwriting – R Venugopal and K C Mishra

CAREER ORIENTED COURSE
RETAIL MANAGEMENT
II Semester
PAPER-II
RETAIL MANAGEMENT

Max. Marks : 100

Course Outcome:

On successful completion of the course students can:

CO1: Understand the concepts of effective retailing.

CO2: Analyze the evolution of retail industry.

CO3: Understand the traditional base for retailing in India and know the status of retailing in India.

CO4: Possess the knowledge of various key sectors of Indian retail.

CO5: Aware about the global retailing concept.

Unit-I

Overview of Retailing - Introduction, Meaning, Importance, Types, Global Retail market, Functions, Problems, Channel member, World of retailing.

Unit-II

Theories- Evolution, Developments, Theories, Concepts of life cycle, Retail formats, Service retail.

Unit -III

Retail in India- Organized retail, Evolution, Traditional model, Drivers of retail change in India-size of retail.

Unit -IV

Key Sectors in Indian Retail- Food retail, Food service, Apparel, Consumer durables, Foot wares, Jeweler, Watches, and Pharmaceuticals- challenges.

Unit- V

Global Retailing- World's largest retailers, Retail in US, Europe, Asia pacific and other Countries.

Suggested Readings:

1. Retail Management –U C Mathur
2. Retail Management – Suja Nair
3. Retail Management - OXFORD
4. Retail Management – Swapna Pradhan

CAREER ORIENTED COURSE
FOREIGN TRADE
II Semester
PAPER - II
EXPORT-IMPORT PROCEDURE

Max. Marks: 100

Course Outcome:

On successful completion of the course students can:

CO1 : Understand the Procedure for Export.

CO2 : Gain knowledge on Securing Payments in Export Transactions.

CO3 : Learn the Procedure for Import.

CO4 : Gain knowledge on Clearance Formalities in connection with Import Trade.

CO5 : Understand the various policy and Institutional Support for Export & Import.

Unit-I

Export - Introduction, Meaning, Importance, procedure for Export- Letter of Enquiry, Quotation, Indent, Export License, Dispatch of Goods, Customs formalities. Formats, Bill of Lading, Mate Receipt, Certificate of Origin, Marine Insurance, Export Invoice, Export documentation – Impact of LPG.

Unit- II

Securing Payments in Export Transactions- Documentary Bills, D/A and D/P Bills, Letter of Hypothecation, Letter of Credit- Types of Letters of Credit.

Unit- III

Procedure for Import - Import License, Indent - Letter of advice obtaining shipping documents, clearing agents. Import procedure and documentation – Liberalization of Imports. Categories of importers. Special Scheme for importers by central and state government.

Unit –IV

Clearance Formalities in connection with Import Trade- Bill of entry – Meaning and types, contents, Bill of Sign- Import Duties- Bonded Warehouse, Forward contract, Dispatch of Goods.

Unit –V

Policy and Institutional Framework for Exports and Imports - Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI & MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils-Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank.

Suggested Readings:

- 1) New Import Export Policy - Nabhi Publications.
- 2) A Guide on Export Policy Procedure & Documentation– Mahajan.
- 3) Export Management – D.C. Kapoor.
- 4) International Marketing Management - R.L. Varshney, Sultan Chand.
- 5) International Business - Sharan V.

CAREER ORIENTED COURSE
AUDITING
II SEMESTER
PAPER-II
INTERNAL CONTROL

Max. Marks : 100

Course Outcome:

On successful completion of the course students can:

CO 1: Understand the internal check system in the organization.

CO 2: Able get the knowledge about the selection of samples.

CO 3: Understand the Methods in evaluation of internal control system.

CO 4: Enumerate the approaches of auditing in Computerized Environment

CO 5: To demonstrate audit of various transactions in the organization.

Unit -I

Internal Control: meaning and objectives. Internal Check: meaning, objectives and fundamental principles, Elements of internal control, review & Documentations, Internal Control V/S Internal Check.

Unit –II

Audit Sampling – Meaning, Objectives, Types of sampling, Methods of Sample Selection. Test Checks- Measures taken by auditor, **Transactions not suitable for Test Checking**, Analytical review procedures.

Unit -III

Evaluations of Internal Control System- Elements of the internal control system, Components, Responsibilities, Methods of evaluating internal control system.

Unit -IV

Tests of Control, applications of concepts of materiality and audit risk, concept of internal audit. Internal control and computerized environment, approaches to auditing in computerized environment.

Unit -V

Audit of Various Transactions - Audit of payments, Audit of receipts, Audit of purchases, Audit of sales and audit of impersonal ledgers.

Suggested Readings:

- 1) Auditing – Partha Chatterjee

- 2) Auditing - Tandon
- 3) Auditing – Kamal Guptha
- 4) Auditing – B.S Raman

**CAREER ORIENTED COURSE
INDIAN ACCOUNTING STANDARDS (IND-AS)**

**II Semester
PAPER-II
IND-AS - I**

Course Outcome:

On successful completion of this course the students are able:

CO1: To gain knowledge on Ind-AS 101 and Ind AS 102

CO2: To understand the contents and application of Ind-AS 103 and Ind AS 104

CO3: To gain knowledge on Ind-AS 105 and Ind AS 106

CO4: To understand the contents and application of Ind-AS 10, Ind AS 109 and Ind AS 32

CO5: To understand the contents and application of Ind-AS 108 and Ind AS 110

Unit -I

Requirements for recognition, measurement and disclosure under Ind-AS-101: First time adoption of Ind- AS and Ind-AS-102: Share based payments (Theory and simple problems only)

Unit -II

Requirements for recognition, measurement and disclosure under Ind-AS-103: Business combinations and Ind-AS-104: Insurance contracts (Theory and simple problems only)

Unit -III

Requirements for recognition, measurement and disclosure under Ind-AS-105: non-current assets held for sale and discontinued operations and Ind-AS-106: Exploration for and evaluation of mineral resources (Theory and simple problems only)

Unit -IV

Requirements for recognition, measurement and disclosure under Ind-AS-109: Financial instruments Ind-AS-32: Financial instruments: Presentation and Ind-AS-107: Financial instruments: Disclosures (Theory and simple problems only)

Unit -V

Requirements for recognition, measurement and disclosure under Ind-AS-108: Operating Segments and Ind-AS-110: Consolidated Financial Statements (Theory and simple problems only)

Suggested Readings:

- 1) Ind-AS, Taxmann Publications Pvt. Ltd.
- 2) Financial Reporting- M P Vijaykumar

- 3) www.iasb.org
- 4) www.mca.gov.in
- 5) www.icaai.org
- 6) www.globalreporting.org

CAREER ORIENTED COURSE

TAX MANAGEMENT II Semester PAPER-II DIRECT TAXES- I

Max. Marks : 100

Course Outcome:

On successful completion of this course the students able:

- CO1: To provide knowledge about depreciation of Assets.
- CO2: learn in depth of computation of Income from Salary.
- CO3: To provide knowledge about Exempted income.
- CO4: To provide knowledge about Income tax Authorities
- CO5: To provide knowledge about PAN and Bond washing Transaction.

Unit 1:

Exempted incomes: Exempted incomes under section 10 of income tax Act 1961.

Unit 2:

Income from Salary: Important Concept – Salary - Allowances – perquisites – Motor Car Provident Fund (theory only)

Unit 3:

Computation of Income from salary (simple problems only) (Excluding retirement).

Unit 4:

Depreciation: Meaning – Assets eligible for depreciation – Conditions – Block of Assets- Methods of Depreciation – Additional depreciation – Computation of amount of depreciation (Simple problems only)

Unit 5:

Income tax Authorities

Suggested Readings:

1. Dr. Vinod K. Singhania and Dr. Monica Singhania; Students guide to income tax, Taxmann Publications.
2. Girish Ahuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.

3. Mahesh Chandra, D.C Shukla; Income Tax Law and Practice: Pragati Publications.
4. S.P Goyal; Direct tax planning: SahityaBh5. Finance Act for relevant Assessment Year
6. CBDT Circulars
7. Latest court judgements

CAREER ORIENTED COURSE
DIGITAL MARKETING
II Semester
PAPER- II
ADVERTISING TOOLS & ITS OPTIMIZATION

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the importance of Digital Advertising.

CO2: Identify the best media type based on advertising goals and targets.

CO3: Analyze the principles, benefits of types of Online Advertising.

CO4: Understand Advertising Positioning with respect to the Digital marketing.

CO5: Understand the Buying Models of Digital marketing

Unit I: Digital Advertising:

Digital Advertising- Meaning, Purpose, Need, different kinds of digital advertising, Digital Advertising V/S Digital Marketing.

Unit II: Digital Advertising Platforms:

Effective use of online advertising, methods, top digital advertising platforms- Google, Facebook, Amazon, Pinterest, Twitter Etc.

Unit III: Digital Online Advertising:

Digital online Advertising- meaning, types of online advertising-Display advertising, Mobile advertising, search engine advertising etc.

Unit IV: YouTube Advertising:

YouTube Channels, YouTube Ads, Type of Videos, Buying Models, Targeting & optimization, Designing & monitoring Video Campaigns, Display campaigns.

Unit V: Buying Models:

CPC, CPM, CPL, CPA, fixed Cost/Sponsorship, Targeting - Contextual targeting, remarking, Demographics, Geographic & Language Targeting.

Suggested Readings:

1. Digital Marketing –Kamat and Kamat-Himalaya
2. Digital Marketing, V. Ahuja, Oxford University Press
3. Digital Marketing, S.Gupta, McGraw-Hill
4. Quick win Digital Marketing, H. Annmarie , A. Joanna, Paperback edition
5. Innovative Advertising for a digital world – Faris Yakob

III SEMESTER

**CAREER ORIENTED COURSE
HUMAN RESOURCE MANAGEMENT
III Semester
PAPER -III
ORGANISATIONAL BEHAVIOUR**

Max. Marks : 100

Course outcome:

On the successful completion of this course the students are able to:

CO1: To develop and understanding the behavior of individuals and groups inside the organization.

CO2: To develop theoretical and practical insights and problem-solving capabilities for effectively managing the organizational Process.

CO3: To impart the knowledge on the key function's organization.

CO4: To educate the students in solving issues related to requirements in group development.

CO5: To improve stress management skills

Unit -I

Organizational Behavior-Meaning, definition, importance, nature & scope, elements, objectives, models of OB.

Unit –II

Individual Personality- Meaning, types, traits, theories. personality stages, Perception –process, factors affecting, perception. Learning – determinants, learning theories. Emotional intelligence.

Unit –III

Group- types, factors influencing group behavior, group decision making (merits & demerits)
3 Cs of decision making. group conflicts and negotiation – Team development, group dynamics.

Unit –IV

Organizational System- Organizational change-resistance to change, role of change agent.
Organization Culture-Types, functions, and its impact on individual and organization

Unit –V

Stress Management-Meaning, definition, sources of stress, types of stress. consequences and coping strategies, stress management techniques. stress management skills.

Suggested Readings:

1. Organizational Behavior-Robins
2. Organizational Behavior- K. Ashwathappa
3. Organizational Behavior- M.N. Mishra

MARKETING MANAGEMENT
III Semester
PAPER-III
MARKETING RESEARCH

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

CO1: To gain the basic knowledge of marketing research

CO2: To understand the concept of research design and its importance in research

CO3: To gain knowledge on sampling and data analysis

CO4: To gain knowledge on measurement scale and testing methods

CO5: To understand the ethics in marketing research

CO6: To acquire basic skills to conduct survey researches

Unit- I

Marketing Research- Meaning, definition, features, objectives, classification, role & importance of marketing research, process of marketing research

Unit- II

Research Designs- Meaning, Nature, benefits & types of designs.

Unit- III

Sampling: Meaning of sampling, types of sampling and advantages of sampling.

Data: Meaning, types and sources. Data Analysis: Meaning & Objectives

Unit- IV

Measurement- Meaning and nature, criteria of good measurement, types of measurement scales (in brief) -Testing Methods in brief.

Unit- V

Ethics in Marketing Research- Meaning and nature of ethics, code of ethics, ethical issues related to buyers and researchers.

Suggested Readings:

1. Marketing Research –Naresh K Malhotra
2. Marketing Research - David J Luck and Ronald
3. Marketing Research - M.N. Mishra
4. Marketing Research - Donald R Cooper
5. Marketing Research -Naresh K Mahrothra

CAREER ORIENTED COURSE
FINANCIAL MANAGEMENT
III Semester

PAPER-III
INDIAN FINANCIAL INSTITUTIONS AND MARKETS

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand the concept of Financial System.

CO 2: Provides the knowledge about Financial Markets.

CO 3: Able to Identify the modern services of Commercial Banks.

CO 4: Depth knowledge of Non – Banking Institutions functions.

CO 5: Depth knowledge of functions of RBI.

Unit- I

Financial System –Introduction, Meaning and significance, classification and structure of financial system.

Unit- II

FINANCIAL MARKETS

a) Money Market – Meaning, Objectives, Functions and Instruments.

b) Capital Market – Meaning, Types – Primary Market, Secondary Market, Functions and Instruments. Capital Market V/S Money Market, Primary Market V/S Secondary Market.

c) Stock Exchange – Meaning, Features, organization, Objectives, Functions and Regulations of Stock Exchange.

Unit- III

Banking Institutions -Commercial Banks –Introduction, role and functions of commercial banks- primary, secondary and modern services –investment policy of commercial banks.

Unit- IV

Non – Banking Financial Institution -Meaning, constitution, objectives and Functions of IFCI, SFCs, IDBI, EXIM Bank and Mutual Funds.

Unit- V

Regulatory Institutions-Reserve Bank of India (RBI) –organization, objectives, role and functions.

Suggested Readings:

- 1) Financial Management- I M Pandey
- 2) Financial Management-Prasanna Chandra
- 3) Financial Management-Khan & Jain
- 4) Financial Management-Maheshwari S N

CAREER ORIENTED COURSE
INSURANCE MANAGEMENT
III Semester

PAPER -III
GENERAL INSURANCE MANAGEMENT

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

CO1: To understand the concepts of General Insurance and Role of General Insurance in India

CO2: To learn in depth about the Fire Insurance

CO3: To understand the details of Marine Insurance

CO4: To deliberate the details of Motor Vehicle Insurance, Medical Insurance, Crop Insurance and Live-Stock Insurance.

CO5: To gain knowledge of General Insurance Corporation and Its Affiliates, Private Insurance Companies

Unit –I

Introduction to General Insurance- Introduction of Indian Insurance, Role of General Insurance in India, Types of General Insurance, Difference between General Insurance and Life Insurance

Unit -II

Fire Insurance – Meaning – Features and importance of Fire Insurance, types of Fire Insurance in India -Fire Claims Procedure.

Unit -III

Marine Insurance- Special features of Marine Insurance, types of Marine Insurance policies - Determination of Premium and Policy Conditions-Marine Claims Procedure.

Unit -IV

Miscellaneous Insurance- Features of Motor Vehicle Insurance - Medical Insurance, Crop Insurance and Live- Stock Insurance.

Unit -V

A Study of Institutions dealing in General Insurance in India-General Insurance Corporation and Its Affiliates-List of Insurance Companies in India.

Suggested Readings:

1. Insurance Management - Anand Ganguly
2. General Insurance – John Magee and David Bickelhaupt
3. Life and Health Insurance – Davis W. Gregg
4. Life Insurance Underwriting – R Venugopal and K C Mish

CAREER ORIENTED COURSE
RETAIL MANAGEMENT
III Semester
PAPER-III
RETAIL STRATEGIES AND MERCHANDISING

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able to:

CO1: Understand the concept of Retail Consumer

CO2: Identify and use of business models and strategies in retail

CO3: Learn in details about Store Location

CO4: Understand the concept of Retail Merchandising

CO5: To acquire knowledge about Concept of Merchandising plan and retail pricing

Unit- I

Retail Consumer- Meaning, need, Characteristics of consumer behavior in retail, factors influencing retailers, consumer decision making process. Market research for understanding retail consumer.

Unit -II

Retail Strategies-Meaning, business models, retail strategy process, Strategy for effective market segmentation, Strategies for penetration of new markets, Growth strategies, Retail value chain.

Unit -III

Store Site Location- Meaning, Importance of Retail locations, types, steps, methods of evaluating, FDI-need, benefits, franchising in India- internationalization of retail, Challenges faced by the retail sector.

Unit -IV

Retail Merchandising- Meaning, evaluation, factors, Types of Retail Merchandising, Functions of Merchandising Manager, role and responsibilities of buyer, Merchandise performance. Different types of buying-chain stores-single, non-stores.

Unit -V

Merchandising Plan-Meaning, implications, types, hierarchy, process, technology tools and merchandising planning. Retail Pricing-elements, determining factors and strategies.

Suggested Readings:

- 1) Retail Management –U C Mathur
- 2) Retail Management – Suja Nair
- 3) Retail Management - OXFORD
- 4) Store Management - Reuben Ray

CAREER ORIENTED COURSE
FOREIGN TRADE
III Semester
PAPER-III
EXPORT MANAGEMENT

Max. Marks : 100

Course outcome:

On the successful completion of this course the students are able to:

CO1: To enable the students to enhance international trade skills.

CO2: This course helps in understanding Export Management.

CO3: To impart the knowledge on the key functions in export process and procedures.

CO4: To educate the students in solving issues related to requirements in export management.

CO5: To improve knowledge on export finance and councils.

Unit- I

Introduction to Export Management- Definition, meaning, significance, Functions of export management, export management v/s export marketing, difficulties and Problems in export trade. Recent trends in India's foreign trade. current major exports in India.

Unit -II

Organization for Export Marketing- built-in Export Department, Separate Export Department, Export Sales Subsidiary. Export promotion organization. Duty drawback, advisory bodies.

Unit -III

Export Pricing- Objectives, Marginal Cost Pricing, Government influence in export pricing, Transfer pricing, Dumping, Steps in export pricing.

Unit- IV

Export Finance- Terms of payments in Exports, Packing Credit and Its formalities, Pre-shipment and post-shipment finance, short term, medium term and long-term financing, Institutional Finance, Export Risk Insurance.

Unit -V

Export Promotion Measures in India - Export Promotion Councils, Incentives, Production assistance, marketing assistance, export zones. State and Central assistance.

Suggested Readings:

- 1) New Import Export Policy - Nabhi Publications
- 2) A Guide on Export Policy Procedure & Documentation– Mahajan
- 3) Export Management – D.C. Kapoor

CAREER ORIENTED COURSE

**AUDITING
III Semester
PAPER-III
VOUCHING**

Max. Marks : 100

Course Out come :

On the successful Completion of This Course the Students are able to :

CO 1: Understand in depth the techniques of Vouching

CO 2: Learn in detail to verify the Assets & Liabilities of Balance Sheet.

CO 3: Understand the importance of Audit report.

CO 4: Learn in detail about Audit Strategy, Planning & Programming.

CO 5: Understand the duties & Responsibilities of Principal Auditor.

Unit -I

Vouching- Meaning, features, need, significance and types of vouching, Techniques, Factors influencing Vouching.

Unit -II

Verification of Assets and Liabilities- Meaning, Objectives, importance.

Current Assets- Cash transactions and Plant & Machinery, Bills Receivable, Sundry Debtors.

Current liabilities- Trade Creditors, Bills Payable, Sundry Creditors.

Unit -III

Audit Report- Meaning, contents, requisites & types of Audit report.

Unit -IV

Audit Strategy, Planning and Programming- Meaning, Objectives, importance of supervision, review of audit notes. Audit Working Papers- Meaning, importance, Objectives and Types of audit Working Paper.

Unit -V

Principal Auditor's ultimate responsibility- Meaning, Duties & Responsibilities, Extent of delegation to Audit Staff; control over quality of audit work.

Suggested Readings:

- 1) Auditing – B.S. Raman
- 2) Auditing – T.R. Sharma
- 3) Auditing – Jagadeesh Prakash
- 4) Practical Auditing – B.N. Tandan
- 5) Auditing – Ravinder Kumar.

CAREER ORIENTED COURSE INDIAN ACCOUNTING STANDARDS (IND-AS)

III Semester

PAPER-III

IND-AS – II

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

CO1: To gain knowledge on Ind-AS 111 and Ind AS 112

CO2: To understand the contents and application of Ind-AS 113

CO3: To gain knowledge on Ind-AS 114 and Ind AS 115

CO4: To understand the contents and application of Ind-AS 116

CO5: To understand the contents and application of Ind-AS 1 and Ind AS 2

Unit -I

Requirements for recognition, measurement and disclosure under Ind-AS-111: Joint arrangements and Ind-AS-112: Disclosure of interest in other entities (Theory and simple problems only)

Unit -II

Requirements for recognition, measurement and disclosure under Ind-AS-113: Fair Value Measurements (Theory and simple problems only)

Unit -III

Requirements for recognition, measurement and disclosure under Ind-AS-114: Regulatory Deferral Accounts and Ind-AS-115: Revenue from contract with customers (Theory and simple problems only)

Unit -IV

Requirements for recognition, measurement and disclosure under Ind-AS-116: Leases (Theory and simple problems only)

Unit -V

Requirements for recognition, measurement and disclosure under Ind-AS-1: Presentation of Financial Statements and Ind-AS-2: Inventories (Theory and simple problems only)

Suggested Readings:

- 1) Ind-AS, Taxmann Publications Pvt. Ltd.
- 2) Financial Reporting- M P Vijaykumar
- 3) www.iasb.org
- 4) www.mca.gov.in
- 5) www.icaai.org
- 6) www.globalreporting.org

**CAREER ORIENTED COURSE
TAX MANAGEMENT
III Semester
PAPER-III
DIRECT TAXES- II**

Max. Marks : 100

Course Out come :

On the completion of This Course the Students are able to :

CO1: Learn the provisions of IT Act relation to income from house property and able to compute income from house property

CO2: Identify in detail the different expenses allowable and inadmissible for computation of Business income

CO3: Compute Taxable income from business

CO4: Understand in detail the provisions for computation of capital gain and income

CO5: Understand in details income from other sources

Unit 1:

Budget: Meaning, definition and objectives. Salient features of latest budgets of union government of Karnataka state government.

Unit 2:

Computation of Income from House property.

Unit 3:

Computation of Income from Business or profession.

Unit 4:

Computation of Income from Capital gain.

Unit 5:

Computation of Income from Other Sources.

Suggested Readings:

1. Dr.Vinodk.Singhania and Dr.MonicaSinghania; Students guide to income tax, TaxmannPublications.
2. GirishAhuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.
3. Mahesh Chandra, D.C Shukla; Income Tax Law and Practice: Pragati Publications.
4. S.P Goyal; Direct tax planning: SahityaBhawan
5. Finance Act for relevant Assessment Year
6. CBDT Circulars
7. Latest court judgements

Note: Latest edition of the text books should be used

**CAREER ORIENTED COURSE
DIGITAL MARKETING
III Semester
PAPER- III
BRANDING AND COMMUNICATION**

Max. Marks : 100

Course outcome:

On the successful completion of this course the students are able to:

CO1: Analyze the key frameworks on how to establish personal brand.

CO2: Understand the steps in creation of branding.

CO3: Identify the importance of Brand Positioning to sustain in market.

CO4: Understand the Digital Communication Channels.

CO5: Judge Digital Marketing Communication and strategies.

Unit I: Digital Branding

Digital Branding-Meaning and Definition, Importance, difference between Digital Branding and Digital Marketing, Steps to build brand.

Unit-II: Digital Branding Strategy:

Digital Branding Strategy- Meaning and Definition, need for digital marketing strategy, Steps to create strategy.

Unit-III: Digital Brand Positioning:

Digital Brand Positioning-Meaning and definition, Types of positioning, Brand positioning in the target market. (Case studies).

Unit-IV: Digital Communication:

Digital Communication- Meaning, Importance, Types of digital communication, Digital Communication Channels.

Unit V: Digital Marketing Communication

Meaning, Digital Marketing Communication Mix, Steps to create Marketing Communication, Criteria and Judging Communication Management and Strategy.

Suggested Readings:

1. Digital Communication – R.N. Mutagi
2. Digital Branding - Danielrowles
3. Digital Communication – Dr. K.N Hari Bhat and Dr.D. Ganesh Rao
4. Marketing in the Digital Age – Dinesh Kumar

IV SEMESTER

**CAREER ORIENTED COURSE
HUMAN RESOURCE MANAGEMENT**

IV Semester

PAPER -IV

LABOUR LEGISLATIONS

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

- CO1: To acquaint the students with legal provisions of labor law in India
CO2: To develop implementation skills of various industrial and Labour law
CO3: To gain knowledge on various ACTS
CO4: To understand the concept of labor laws.
CO5: To acquire knowledge on service marketing of different service sectors

Unit-I

Guiding Principles of Labour Legislation, Evolution of Labour Legislation in India. Fundamental rights and directive principles of state policy under Indian constitution. Recent trends in labour laws

Unit-II

Factory and Wage Legislation-Factories Act 1948-health, safety and welfare measures, Payment of Wage Act 1936-rules for payment of wages, deductions from wages, Minimum Wages Act 1948, Payment of Bonus Act 1963-determination of bonus, eligibility and disqualification for bonus. Employment rights of the worker, Recent amendments in labour law 2020.

Unit-III

Trade Union and Industrial Dispute Legislation- Trade Union Act 1926-registration of trade union, duties and liabilities, Industrial Dispute Act 1947-major provisions.

Unit-IV

Workmen's Compensation Act 1923- Main features and Objectives, employer's liability for compensation, amount of compensation- Provisions. Eligibility to claim compensation, recent trends.

Unit-V

ESI Act 1948, Maternity Benefit Act, Provident Fund Act and Family Pension Act- Major provisions with recent amendments.

Suggested Readings:

1. Industrial and labour law-P.L.Malik
2. Labour law for managers-B.D.Singh
3. Industrial and labour law-S.P. Jain

CAREER ORIENTED COURSE

MARKETING MANAGEMENT

IV Semester

PAPER-IV

SERVICE MARKETING

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

- CO1: To gain the basic knowledge of service marketing and its recent trends
CO2: To understand the consumer behavior and customer expectations
CO3: To gain knowledge on service marketing mix

CO4: To understand the concept of service quality

CO5: To acquire knowledge on service marketing of different service sectors

Unit- I

Service Marketing- Meaning of service, Nature, factors influencing the growth of service marketing, classification of services (in brief), Ethics in service marketing. Recent trends in Service Marketing

Unit- II

Consumer Behavior- meaning, definitions, nature, factors influencing consumer behavior, customer expectations, factors influencing Customer's expectations & types of service expectations.

Unit- III

Service Marketing Mix- Importance, Elements of Service Marketing Mix (Product, Pricing, Promotion, Place, People, Process, Physical Evidence)

Unit- IV

Service Quality- Definition of Quality and its Significance, Service Quality Standards, Strategies for improving Service Quality. Delivering services through intermediaries and electronic channels –Managing Services promises.

Unit- V

Service Industries- Banks – Health Care – Insurance – Transport – Restaurant – Travel and Tourism – Its Applications.

Suggested Readings:

1. Service marketing – Jha
2. Service marketing - Shankar
3. ICFAI Service Marketing

**CAREER ORIENTED COURSE
FINANCIAL MANAGEMENT
IV Semester
PAPER-IV
FINANCIAL DECISIONS**

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Provides depth Knowledge about Financial Decisions.

CO 2: Calculate a Specific Source of Cost.

CO 3: Knowledge about Theories of Capital Structure.

CO 4: Understand the Techniques of Capital Budgeting.

CO 5: Depth knowledge about different types of Dividend Policy.

Unit- I

Financial Decisions – Capitalization – Meaning and Concepts, Theories of Capitalization – Over Capitalization and Under Capitalization – Merits, Demerits, Causes and Remedies.

Unit-II

Cost of Capital- Meaning, importance, assumptions. Measurement of debt, preference, equity capital and retained earnings, computation of weighted average cost of capital.

Unit-III

Capital structure - Meaning, importance, Pattern of Capital Structure, optimum capital structure, determinants of capital structure. Theory of capital structure –Net Income and Net Operating Income Approach.

Unit- IV

Capital Budgeting: Meaning and significance, capital budgeting decision process. Methods of appraising capital budgeting proposals –PBP, ARR, NPV, PI.

Unit- V

Dividend Policy and Decisions: Meaning of Dividend, Dividend Policy and Dividend Decisions. Forms of Dividend, Objectives of Dividend Policy, goals of Dividend Policy, types of Dividend Policy and determinants of dividend policy,

Suggested Readings:

- 1) Financial Management- I M Pandey
- 2) Financial Management-Prasanna Chandra
- 3) Financial Management-Khan & Jain
- 4) Financial Management-Maheshwari S

CAREER ORIENTED COURSE
INSURANCE MANAGEMENT
IV Semester
PAPER - IV
MANAGEMENT OF INSURANCE BUSINESS

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

- CO1: To learn in depth about the Management Functions in Insurance Business
CO2: To understand the Problems faced by Life Insurance Business and General Insurance Business
CO3: To identify the Frauds in Insurance.
CO4: To understand the details of Insurance Act 1973 and Employees State Insurance Act.

CO5: To gain knowledge about Insurance Regulatory and Development Authority of India.

Unit -I

Management Functions in Insurance Business - Planning, Organizing, Staffing, Directing and Controlling.

Unit -II

Problems faced by Life Insurance Business and General Insurance Business.

Unit -III

Frauds in Insurance - Determination of False Claims- Procedure for establishing false claims- General Protection available to Insurance Business Companies against fraud.

Unit -IV

A Study of salient features of Insurance Act 1973 and Employees State Insurance Act.

Unit -V

Insurance Regulatory and Development Authority of India –objectives of IRDA, Licensing functions of IRDA – Qualifications –**Functions and Duties of IRDAI**, Role of IRDA, Difference between IRDA and SEBI on their Functions, New Rules and Guidelines for Health and Mediclaim Insurance by IRDA.

Suggested Readings:

1. Insurance Management - Anand Ganguly
2. General Insurance – John Magee and David Bickelhaupt
3. Life and Health Insurance – Davis W. Gregg
4. Life Insurance Underwriting – R Venugopal and K C Mishra

CAREER ORIENTED COURSE RETAIL MANAGEMENT IV Semester PAPER IV MANAGEMENT OF RETAIL

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

- CO1: Understand the concept HRM in retailing
CO2: To learn about the Concept of store operations
CO3: Understand the legal and ethical aspects
CO4: To acquire knowledge about store design
CO5: To learn the Concept of Retail Infrastructure and SCM

Unit- I

Human Resource Management in Retail- Meaning, importance, organization structure, types of employment, HR Challenges in Organized Retail, Different personnel functions of a sales manager.

Unit- II

Store Operations- Meaning, Objectives, Responsibilities of Store Administrator, Role of Housekeeping Staff in a Store, Parking Space Problem at Retail Centers, customer service and merchandising- budgeting and planning, personnel, legal compliance-5's of retail operations.

Unit- III

Legal and Ethical Aspects-People and operations, ethical issues, green retailing, issues and challenges in green retailing, certificates.

Unit- IV

Store Design-Concepts, objectives, advantages, principles, elements, visual merchandising, tools, common errors, futures.

Unit- V

Retail Infrastructure- Indian Market scenario, factors to be considered before setting up a mall, future. SCM-Meaning, need, process, issues, recent trends in SCM.

Suggested Readings:

- 1) Retail Management- Levy Writz Pandit
- 2) Retail Management- Swapna Pradhan
- 3) Retail Management- Sajal Gupta
- 4) Retail Management-Gurupreet Randhawa

CAREER ORIENTED COURSE

FOREIGN TRADE

IV Semester

PAPER-IV

IMPORT MANAGEMENT

Max. Marks : 100

Course outcome:

On the successful completion of this course the students are able to:

CO1: To enable the students to enhance international trade skills.

CO2: To familiarize students with the process of international business.

CO3: To impart the knowledge on the key functions in import process and procedures.

CO4: This course helps in understanding Import Regulation and Financing.

CO5: This course helps in understanding Import Regulation and Financing.

Unit -I

Introduction, meaning, significance and Scope, functions of import management, Hindrances in import trade. domestic and international imports.

Unit- II

Import Regulation and Financing, Import and Exchange Control, Procedure for import financing, Letter of Credit, Institutional Finance and Import Trade, lease financing. reducing strategies.

Unit- III

Import Policies in India, restrictions on import, import substitution, incentives for import trade agreement, recent policies by central government. foreign trade policy of India.

Unit- IV

Institutional Support for Import Trade, Indent House, Clearing Agents, Bonded Warehouses and other agencies. Indian trade portals.

Unit -V

Miscellaneous Issue in Import Trade, Entry Port Trade and Re-importation, import of gifts, Import of samples, Sales on High Seas.

Suggested Readings:

- 1) New Import Export Policy - Nabhi Publications
- 2) A Guide on Export Policy Procedure & Documentation– Mahajan
- 3) Export & Import Management – D.C. Kapoor

**CAREER ORIENTED COURSE
AUDITING
IV Semester
Paper-IV
COMPUTERIZED AUDITING**

Max. Marks : 100

Course Outcome :

On the successful Complétion of This Course the Students are able to :

- CO 1: Understand in depth the Evaluation of Internal Control Procedures.
CO 2: Analyze the duties of Internal & External audit.
CO 3: Learn the concept of Audit Under Computerized Information System.
CO 4: Understand the need for review of internal control.
CO 5: Learn about the Computerized Audit Programmes.

Unit -I

Risk Assessment and Internal Control – Meaning, Components, Process & Evaluation of internal control procedures; techniques including questionnaire and flowchart.

Unit -II

Internal Audit and External Audit: Meaning, importance, Merits and Demerits. Coordination between an Internal Auditor & External Auditor, statutory requirements, duties of Internal & external auditor, differences between Internal audit and external audit.

Unit -III

Audit under Computerized Information System (CIS) Environment – Meaning, objectives, Merits & Demerits, Special aspects of CIS audit Environment.

Unit -IV

Need for review of Internal Control especially procedure controls and facility controls. Approach to audit in CIS environment, use of computers for internal management audit purposes: audit tools, CATT, test packs.

Unit -V

Computerized Audit Programmes- Special aspects in Audit of E - Commerce transaction, features and benefits.

Suggested Readings:

- 1) Auditing – B.S. Raman
- 2) Auditing – T.R. Sharma
- 3) Auditing – Jagadeesh Prakash
- 4) Practical Auditing – B.N. Tandan
- 5) Principles & Practice of Auditing-

CAREER ORIENTED COURSE
INDIAN ACCOUNTING STANDARDS (IND-AS)
IV Semester
PAPER-IV
IND-AS – III

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

CO1: To gain knowledge on Ind-AS 7 and Ind AS 8

CO2: To understand the contents and application of Ind-AS 10 and Ind AS 11

CO3: To gain knowledge on Ind-AS 12

CO4: To understand the contents and application of Ind-AS 16 and Ind-AS 19

CO5: To understand the contents and application of Ind-AS 20 and Ind AS 21

Unit -I

Requirements for recognition, measurement and disclosure under Ind-AS-7: Statement of Cash Flows and Ind-AS-8: Accounting Policies, Changes in Accounting Estimates and Errors (Theory and simple problems only)

Unit -II

Requirements for recognition, measurement and disclosure under Ind-AS-10: Events after Reporting Period and Ind-AS-11: Construction Contracts (Theory and simple problems only)

Unit -III

Requirements for recognition, measurement and disclosure under Ind-AS-12: Income Taxes (Theory and simple problems only)

Unit -IV

Requirements for recognition, measurement and disclosure under Ind-AS-16: Property, Plant and Equipment and Ind-AS-19: Employee Benefits (Theory and simple problems only)

Unit -V

Requirements for recognition, measurement and disclosure under Ind-AS-20: Accounting for Government Grants and Disclosure of Government Assistance and Ind-AS-21: The effects of Changes in Foreign Exchange Rates (Theory and simple problems only)

Suggested Readings:

- 1) Ind-AS, Taxmann Publications Pvt. Ltd.
- 2) Financial Reporting- M P Vijaykumar
- 3) www.iasb.org
- 4) www.mca.gov.in
- 5) www.icaai.org
- 6) www.globalreporting.org

**CAREER ORIENTED COURSE
TAX MANAGEMENT
IV Semester
PAPER-IV
DIRECT TAXES- III**

Max. Marks : 100

Course Outcome :

On the successful Complétion of this Course the Students are able to :

- CO1: Learn the details of set off and carry forward of losses
- CO2: Learn in depth the provisions of IT Act for the Assessment of firm.
- CO3: Learn in depth the provisions of IT Act for the Assessment of Co-operative Society.
- CO4: Identify in detail different sections of IT Act to reduce tax liability
- CO5: To provide knowledge about Assessment procedure

Unit 1

Set-off & carry forward of losses (Theory only). Deductions from gross total income from 80C to 80U (Applicable to Individual).

Unit 2

Computation of Total income and Tax liability of individuals.

Unit 3

Assessment of Firms.

Unit 4

Assessment of Co-operative society.

Unit 5

Assessment procedure, meaning-Self Assessment-Regular Assessment.

Suggested Readings:

1. Dr.Vinodk.Singhanian and Dr.MonicaSinghanian; Students guide to income tax, Taxmann Publications.
2. GirishAhuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.
3. Mahesh Chandra, D.C Shukla; Income Tax Law and Practice: Pragati Publications.
4. S.P Goyal; Direct tax planning: SahityaBhawan
5. Finance Act for relevant Assessment Year
6. CBDT Circulars
7. Latest court judgements

CAREER ORIENTED COURSE
DIGITAL MARKETING
IV Semester
PAPER- IV
SOCIAL MEDIA AND CONTENT MARKETING

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able to:

- CO1: Access the use of Digital Marketing tools.
- CO2: Identify and select the Digital Market Opportunities.
- CO3: Explain the Nature of Social Media Marketing.
- CO4: Understand why Content Marketing is important? and its key benefits.
- CO5: Understand the principles, benefits of Affiliate Marketing.

Unit I: Social Media Marketing:

Social Media Marketing – Meaning, importance, Benefits, Methods used In Social Media Marketing.

Unit II: Social Media Platforms:

Digital Media Channel- Meaning, Functions, Purposes, Types of Social Media Networks-Face book, Instagram, LinkedIn, Skype etc.

Unit III: Social Media Campaigns:

Social Media Campaigns- Meaning, Role, Importance, Objectives, Essentials for successful Social Media Campaigns. (Case Study)

Unit IV: Content Marketing:

Content Marketing - Meaning, Features, Types of Content Marketing, Traditional Marketing V/S Content Marketing.

Unit V: Affiliate Marketing:

Affiliate Marketing: 3 A's of Affiliate Marketing, Affiliate Marketing Secrets, Top Affiliate Network in the world, History of Affiliate Marketing, Affiliate Marketing Scenario in India.

Suggested Readings:

1. E-Marketing – Stewart & Westberg, Kate Adam
2. E-Marketing – Judy Strauses, Raymond Frost
3. E-Marketing – Raymond Frost, Alexa K. Fox
4. Social Media Marketing – Dan Zarrella

V SEMESTER

**CAREER ORIENTED COURSE
HUMAN RESOURCE MANAGEMENT
V Semester
PAPER –V
INDUSTRIAL RELATIONS**

Max. Marks : 100

Course Outcome

On the successful Completion of this course the students can:

CO1: Students should able to elaborate the concept of Industrial Relations.

CO2: The students should able to illustrate the role of trade union in the industrial setup.

CO3: Students should able to outline the important causes & impact of industrial disputes.

CO4: Students should able to elaborate Industrial Dispute settlement procedures.

CO5: To understand the Procedure for disciplinary action & Grievances of employee.

CO6: To understand Process and essentials & Successful Collective Bargaining.

Unit- I

Industrial Relations - Definition – Objectives- Industrial Peace and Harmony- Causes Of poor Industrial relations – Various measures to improve industrial relations,

Unit –II

Trade Unionism in India – History, Functions and Role of Trade Unions - Types of Trade Unions- reasons for joining Trade Union. Trade union movement in India.

Unit- III

Industrial Disputes - Causes and consequences - Prevention and settlement of Industrial Disputes
- Major provisions of Industrial Disputes Act 1947 with reference to settlement of disputes.
Industrial Disputes: the role, function and powers of the Labor court.

Unit –IV

Employee Indiscipline - causes - Procedure for disciplinary action – Mc Gregors Hot Stove Rule
- Standing Orders - Complaints and Grievances-Need of a Grievance Procedure, Model Grievance Procedure: the machinery, procedure & essence. Grievance Redressal System. Punishment – Types.

Unit –V

Collective Bargaining – Principles- Objectives- Process and essential conditions for Successful Collective Bargaining Critical Issues in Collective Bargaining Collective Bargaining & the emerging scenario.

Suggested Readings:

1. Human Resource Management and Industrial Relations - Subba Rao
2. Human Resource Management and Industrial Relations - R.S. Davar.
3. Human Resource Management - Ashwathappa
4. Human Resource Management and Industrial Relations - P.C. Tripathi

**CAREER ORIENTED COURSE
MARKETING MANAGEMENT
V Semester
PAPER-V**

ADVERTISING AND SALES MANAGEMENT

Max. Marks : 100

Course Outcome:

On successful completion of the course students can:

CO1: Demonstrate an understanding of the overall role advertising plays in the business world.

CO2: Analyze the advertising agency operations in detail.

CO3: Knowledge about the concepts and practices in the sales management functions.

CO4: Understand how important sales related police are for sales executives

CO5: Comprehensive understanding about the existing law on Consumer Protection in India and aware of the basic procedures for handling consumer dispute.

Unit- I

Advertising- Meaning, Nature, Objectives, Scope and Importance, Kinds of advertising, Advertising media, Merits and demerits, Functions of advertising, Advertising models, Ethics in advertising.

Unit- II

Advertising and Communication- Communication process of advertising, Stages in preparation of

Advertisement copy, Essentials of good advertising, Stages in advertising campaign, Advertising agencies (functions), E-advertising.

Unit- III

Sales Management- Meaning, Features, Objectives and Importance of Sales Management, Personal selling, Components of Personal Selling, Personal Selling Process, Branding and Packing (in brief).

Unit- IV

Sales related Marketing Policies-Product policy, Distribution policy, Pricing policy.

Unit- V

Consumerism- Consumer movement in India, Importance of Consumerism, Consumer Protection Act and its major provisions.

Suggested Readings:

1. Sales Management – Verma and Agarwal
2. Sales Management - Rajiv Batra
3. Advertising Management- Mohan Mahindr

**CAREER ORIENTED COURSE
FINANCIAL MANAGEMENT
V Semester
PAPER-V
WORKING CAPITAL MANAGEMENT**

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1:Provides the knowledge about Principles of Working Capital Management.

CO 2: Enable to calculate the Estimation of Working Capital Requirements

CO 3: Identify the Inventory Control Techniques.

CO 4: Learn in depth and identify the cost and benefits of Accounts Receivables.

CO 5: Understand the objectives of Cash Management and Preparation of Cash Budget.

Unit- I

Working Capital Management - Meaning, components, concepts, types, importance, determinants of working capital. Meaning and Principles of Working Capital Management.

Unit- II

Estimation of Working Capital Requirements- Gross Working Capital and Net Working Capital.

Unit- III

Management of Inventory-Meaning and objectives, Cost of Inventory, Inventory Control Techniques - ABC analysis, FSN analysis, Ageing Schedule of Inventory, Inventory turnover ratios, JIT, Re-order point, deciding optimum level inventory.

Unit- IV

Management of Receivables- Meaning and importance of receivables. Cost associated with Account Receivables. Factors affecting size of Account Receivables, Credit Policy- Meaning and types, Credit Policy Variable-Credit Standards, Credit Terms, Collection Policy, Evaluation of Credit Policy, optimum investments in Accounts Receivables, Ageing Schedule of Receivables.

Unit- V

Management of Cash- Meaning and Objectives, motives of holding cash, cash planning and forecasting, preparation of cash budget, Cash Management Models-Boumal, Miller and Orr model, Deciding optimum levels of cash.

Suggested Readings:

- 1) Financial Management- I M Pandey
- 2) Financial Management-Prasanna Chandra
- 3) Financial Management-Khan & Jain
- 4) Financial Management-Maheshwari S N

**CAREER ORIENTED COURSE
INSURANCE MANAGEMENT
V Semester
PAPER -V
INSURANCE MARKETING**

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand theMarket Segmentation of Insurance Products.

CO 2: Gain the knowledge about Ethical issues in Insurance Industry.

CO 3: Learn about the Promotional tools of Insurance advertising.

CO 4: Gain knowledge about Consumer Protection Act.

CO 5: Understand in depth about Product Development & Publicity.

Unit -I

Introduction to Marketing- Consumer focus –Consumer –Market – Marketing and Selling – Market Segmentation – Product Life Cycle.

Unit -II

Consumerism and Ethics- Marketing and Consumerism – Dimensions of Social Responsibility, Ethical issues in Insurance Industry.

Unit -III

Insurance Advertising- Media Selection- Budget- Effectiveness- Sales Promotional Tools.

Unit -IV

Customer Satisfaction- Consumerism, Consumerism in LIC, Role of Consumer Protection Act in Insurance.

Unit -V

Strategies for Insurance Marketing: Product Differentiation – Product Development – Product Promotion – Product Publicity.

Suggested Readings:

1. Insurance Management - Anand Ganguly
2. General Insurance – John Magee and David Bicklhaupt
3. Life and Health Insurance – Davis W. Gregg

**CAREER ORIENTED COURSE
RETAIL MANAGEMENT
V Semester
PAPER V
CUSTOMER RELATIONSHIP MANAGEMENT**

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO1:Familiarize the students to understand the concept of CRM & how it applies to the retail sector

CO2: Familiarize the students about CRM Strategies in retailing.

CO3: Understand in depth the Concept of CRM.

CO4: Learn in depth about the value-based Consumer retention Strategies.

CO5: Understand the ethical & legal issues in CRM.

Unit- I

Customer Relationship Management- Definitions, Meaning, Importance, Elements, Dynamics of customer, Supplier relationships.

Unit -II

Origin- Evolution of CRM in India, Types of CRM, CRM Process, CRM and Customer service-CRM product market.

Unit - III

Customer Data- Meaning, identifying information, Retail analysis, Identifying best customer.

Unit - IV

Developing CRM Programmes- Customer retention strategies, Value and built customer loyalty, Converting good customer in to best customer.

Unit -V

Implementation- Process, Ethics and legality issues, Data warehousing and Data mining, Developing relationship orientation, Customer centric marketing and process.

Suggested Readings:

- 1) Retail Management- Levy Writz Pandit
- 2) Retail Management- Swapna Pradhan
- 3) Retail Management- Sajal Gupta
- 4) Retail Management-Gurupreet Ran

**CAREER ORIENTED COURSE
FOREIGN TRADE
V Semester
PAPER -V
INDIA AND INTERNATIONAL TRADE**

Max. Marks: 100

Course outcomes:

On successful completion of this course the students can:

CO1: Learn in depth India's foreign trade growth and structure

CO2: Understand the characteristics balance of payments

CO3: Learn in depth importance of foreign capital in Indian economic development

CO4: Learn the recent trends in international business

CO5: Specify the details of international capital markets

Unit 1

India's Foreign Trade – Value composition and direction – Growth and Structure of India's Foreign Trade Since 1991.

Unit 2

India's Balance of Payments, Position prior to 1991 and 1991 onwards. Measures taken to correct balance of payment disequilibrium.

Unit 3

Foreign capital and collaborations: Introduction, Govt. policy towards Foreign Capital, Foreign Capital in India – External Assistance - External Commercial Borrowings – NRI Deposits,

Foreign Investments – FDI & FIIS - India's External Debt – Measures to reduce external debt.
Importance of Foreign capital in India's Economic Development.

Unit 4

Recent Trends in International Business – Pattern of Shifts in Global Trading and Investment –
Economic and Non-Economic factors affecting International Business.

Unit 5

International Capital Markets: Definition and Types – Asian Currency Markets – Petro Dollar Market –
Euro Currency Market – Importance of Capital Markets – India and Foreign Currency Markets –
Components of Capital Markets.

Suggested Readings:

1. International Business – P. Subba Rao
2. International Economics – M.L. Jhingan
3. International Trade and Development – Meir Gerald M.
4. Foreign Exchange Practice - Jeevanandam C.
5. International Economics - Kindleberger Charles P.

CAREER ORIENTED COURSE AUDITING V Semester PAPER-V ROLE OF AUDITORS

Max. Marks : 100

Course Outcomes:

On successful completion of this course the students are able to:

- CO 1: To understand the role of an auditor in a Company.
CO 2: To provide the knowledge about financial and legal issues in payment of dividend.
CO 3: Identify and apply the procedure for audit of various assets and liabilities.
CO 4: Describe the key basic component elements of the Auditor's Certificate.
CO 5: Understand the functions of audit committee in companies.

Unit -I

Audit of Companies– Qualifications, Disqualification, rights, duties & responsibilities, liabilities of an Auditor. Statutory requirements under the Companies' Act, 2013.

Unit -II

Audit of Branches: Branch Audit- Meaning, features, duties and powers of branch auditor, Joint audit- merits and demerits. Dividends and divisible profits – financial, legal, and policy considerations.

Unit -III

Audit Certificate: General Principles, Submission of Audit Certificate, Scope and Contents.
Differences between Audit Report and Audit Certificate.

Unit -IV

Company Audit- Audit of shares, debentures, bonds, public deposits, Plant and Machinery Investments, Bills Receivables, Bills Payable, and Sundry Creditors.

Unit -V

Audit Committee: Formation, Composition, Requisites, Role and Responsibilities, Powers and functions.

Suggested Readings:

- 1) Auditing – R G Saxena
- 2) Auditing Principles & Practice: Ravindra Kumar
- 3) Auditing – Jagadeesh Prakash
- 4) Practical Auditing – B.N. Tanda

CAREER ORIENTED COURSE
INDIAN ACCOUNTING STANDARDS (IND-AS)
V Semester
PAPER-V
IND-AS - IV

Course Outcome:

On successful completion of this course the students are able:

CO1: To gain knowledge on Ind-AS 23 and Ind AS 24

CO2: To understand the contents and application of Ind-AS 27

CO3: To gain knowledge on Ind-AS 28 and Ind-AS 29

CO4: To understand the contents and application of Ind-AS 33

CO5: To understand the contents and application of Ind-AS 34

Unit -I

Requirements for recognition, measurement and disclosure under Ind-AS-23: Borrowing Costs and Ind-AS-24: Related Party Disclosures (Theory and simple problems only)

Unit -II

Requirements for recognition, measurement and disclosure under Ind-AS-27: Separate Financial Statements (Theory and simple problems only)

Unit -III

Ind-AS-28: Investments in Associates and Joint Ventures and Ind-AS-29: Financial Reporting in Hyper Inflationary Economies (Theory and simple problems only)

Unit -IV

Requirements for recognition, measurement and disclosure under Requirements for recognition, measurement and disclosure under Ind-AS-33: Earnings per Share (Theory and simple problems only)

Unit -V

Requirements for recognition, measurement and disclosure under Ind-AS-34: Interim Financial Reporting (Theory and simple problems only)

Suggested Readings:

- 1) Ind-AS, Taxmann Publications Pvt. Ltd.
- 2) Financial Reporting- M P Vijaykumar
- 3) www.iasb.org
- 4) www.mca.gov.in
- 5) www.icaai.org
- 6) www.globalreporting.org

CAREER ORIENTED COURSE TAX MANAGEMENT V Semester INDIRECT TAXES- I GOODS AND SERVICES TAX

Max. Marks : 100

Course Outcomes:

On successful completion of this course the students are able to:

CO1: Understand the technology and flow of return filing under GST.

CO2: Learn in details and gain knowledge to practice as GST Consultant.

CO3: Learn in details provisions of GST to handle TDS and POS online and off line more efficiently.

CO4: To provide knowledge about Place of supply

CO5: To provide knowledge about Registration under GST

Unit 1:

GST: Meaning, definition, types, features, structure and benefits of GST.

Unit 2:

Basic concepts and definitions: **Dealer**, manufacturer, trader aggregate turnover, agriculturist, business, credit note and debit note, input service, invoice, composition levy, mixed supply, outward supply, person, turnover in state, input service distributor.

Unit 3:

Levy and collection of tax: Introduction- Meaning and scope of supply, treatment of mixed and composition supply. Liability of tax payable person, Rate and value of tax, transactions without considerations, list of transactions for supply of goods and services and list of transaction for supply of goods and services and list of transactions for non-supply of goods and services, Reverse charge mechanism.

Unit 4:

Place of supply: Meaning and importance of place of supply. Problems on place of supply.

Unit 5:

Registration under GST: Person liable for registration, compulsory registration, procedure for registration. Rejection of application for registration, cancellation of registration.

Suggested Readings:

GST And Customs Duty - Dr Manuel Tauro, Dr Therese Pereira. Boscoss Publication. GST - R. K . Jha, P.K. Sing

**CAREER ORIENTED COURSE
DIGITAL MARKETING**

VSemester

PAPER-V

Advertising and Public Relations

Max. Marks : 100

Course Outcomes:

On successful completion of this course the students are able to:

CO1: Understand the importance of Digital Advertising.

CO2: Identify the best media type based on advertising goals and targets.

CO3: Analyze the principles, benefits of types of Online Advertising.

CO4: Understand the role of Online Public Relations in the success of the business.

CO5: Provide information about Online Public Relations Agencies.

Unit I: Digital Advertising:

Digital Advertising- Meaning, Purpose, Need, different kinds of digital advertising, Digital Advertising V/S Digital Marketing.

Unit II: Digital Advertising Platforms:

Effective use of online advertising, methods, top digital advertising platforms- Google, Face Book, Amazon, Pinterest, Twitter Etc.

Unit III: Digital Online Advertising:

Digital online Advertising- meaning, types of online advertising-Display advertising, Mobile advertising, search engine advertising etc.

Unit IV: Online Public Relations:

Online Public Relations- Meaning, Need, Merits and Demerits, Online Public Relation Activities.

Unit V: Online Public Relations Agency:

Online Public Relations Agency - Meaning, Objectives, Functions, top public relation agencies in India.

Suggested Readings:

1. Digital Public Relations – Danny Whatmough
2. Public Relations – Tom Kelleher
3. Public Relations and Communication – Philip Lesly
4. Innovative Advertising for a digital world – Faris Yakob

VI SEMESTER

**CAREER ORIENTED COURSE
HUMAN RESOURCE MANAGEMENT
VI Semester
PAPER –VI
LABOUR WELFARE & SOCIAL SECURITY**

Max. Marks : 100

Course Outcome

On the successful Completion of this course the students can:

CO1: Understand the features and objectives of employee welfare

CO2: To have knowledge of welfare measures

CO3: Understand the Role & impact of Indian Labor Organization

CO4: Enumerate the features of social security

CO5: Classify social security benefits like insurance social security schemes

CO6: To understand & control on Labor Development & Factory Advice

Unit –I

Social & Welfare; Labour Welfare - Social Welfare; Labour Welfare: Concept, Scope; Principles of Labour welfare Labour Welfare Policy and Five-Year Plans, Historical Development of Labour Welfare in India.

Unit –II

Indian Labour Organization - ILO and Approaches to Enforcement of Labour Law: Traditional and Modern. Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Statutory and Non-Statutory welfare programmes (in brief). Welfare Centers, Welfare Officer: Role, Status and Functions.

Unit –III

Social Security -Concept and Scope Social Assistance and Social Insurance Development -Social Security measures for Industrial Employees. Recent Schemes launched by central government and state government.

Unit –IV

Labour Administration -Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India.

Unit –V

Labour Development -Director General of Employment and Training; Director General of Factory Advice- Provident Fund Organization; ESI Schemes. State organizations.

Suggested Readings:

- 1) Principles of Labour Welfare- Moorthy, M.V.
- 2) Labour Welfare in India- Vaid, K.N.
- 3) Aspects of Labour Welfare and Social Security- Sharma, A.M.
- 4) Labour Welfare Administration in India - Ram Chandra P. Singh,

CAREER ORIENTED COURSE MARKETING MANAGEMENT

VI Semester

PAPER-VI

INTERNATIONAL MARKETING

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able:

CO1: To understand the concept of International Marketing.

CO2: To learn in depth the International Marketing Environment and its components

CO3: To understand the details of Multinational Corporations (MNCs).

CO4: To learn in depth the International Product Decisions.

CO5: To learn in depth the Emerging Issues and its Developments.

Unit- I

International Marketing- Reasons and motives for international marketing, features and significance of international marketing, participants in international marketing, advantages and scope of marketing international marketing v/s domestic marketing, International Marketing Trade Barriers/Restrictions.

Unit- II

International Marketing Environment-components of international marketing environment- Internal Environment, External Environment-Economic, social, political, demographic, technological, international market entry strategies- impact of economic environment on marketing strategies.

Unit- III

Multinational Corporations (MNCs)- International business - Definitions, globalization of business, MNC's and international trade, Features of Multinational Corporations (MNCs), merits and demerits of MNC's, MNC's in India

Unit- IV

International Product Decisions - International product decisions-strategies of product planning for Global Market. Product Mix, Product Life Cycle, New Product Development, Product Strategies, Branding and Packaging.

Unit- V

Emerging Issues and its Developments - International marketing of services, difference between manufacturing & service organization, WTO and its implications on India's international marketing, regional trade Blocs-NAFTA, EU, BRICs, ASEAN, SAARC.

Suggested Readings:

1. International Marketing - Rathore&Jani
2. International Marketing - Francis Cherunilam

CAREER ORIENTED COURSE
FINANCIAL MANAGEMENT
VI Semester
PAPER-VI
ADVANCED FINANCIAL MANAGEMENT

Max.Marks:100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand the procedure and tools of Financial Statement Analysis.

CO 2: Calculate and Analyze the Comparative Financial Statement.

CO 3: Ascertain Funds from Business Operations.

CO 4: Identify the Operating, Investing and Financial Activities.

CO 5: Depth knowledge about Techniques of Measuring Risks.

Unit- I

Financial Statement Analysis- Meaning, Objectives and Importance, Types, Tools and Techniques of Financial Statement Analysis.

Unit- II

Comparative Financial Statement Analysis, Common Size Statement Analysis, Trend Analysis.

Unit- III

Fund Flow Statement- Meaning of Fund, Fund Flow and Fund Flow Statement. Importance, Merits and Demerits. Fund and Non – Fund Items. Calculation of Funds from Operation, statement of changes in Working Capital, Preparation of Fund Flow Statement (Simple problems only)

Unit- IV

Cash Flow Statement-Meaning of cash, Cash Flow, Cash Flow Statement. Preparation of Cash Flow Statement as per AS-3(Indirect Method Only). Difference between Cash Flow and Fund Flow Statement.

Unit- V

Risk Analysis – Introduction, Meaning of Risk and Risk Analysis, Types of Risks, Risk and Uncertainty and Techniques of Measuring Risks (Theory only)

Suggested Readings:

- 1) Financial Management- I M Pandey
- 2) Financial Management-Prasanna Chandra
- 3) Financial Management-Khan & Jain
- 4) Financial Management-Maheshwari S N

**CAREER ORIENTED COURSE
INSURANCE MANAGEMENT
VI Semester
PAPER -VI
ACCOUNTING FOR INSURANCE**

Max. Marks : 100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand the basic Concept of Accounting.

CO 2: Gain the knowledge about the calculation of Premium.

CO 3: Learn about the Claims in General Insurance.

CO 4: Learn in depth about the preparation of Financial Statements of LIC.

CO 5: Gain the knowledge about the preparation of Final accounts of GIC.

Unit -I

Accounting-Introduction, meaning, concepts and principles. Accounting Standards.

Unit -II

Premium Calculations and Calculation of Surrender Values.

Unit -III

Fire Claims - a) Loss of Stock

b) Consequential Loss, Average Clause in Insurance Policies.

Unit -IV

Final Accounts of Life Insurance Companies Including –Valuation Balance Sheet

Unit -V

Final Accounts of General Insurance Business-Fire and Marine Insurance.

Suggested Readings:

1. Insurance Management - Anand Ganguly
2. General Insurance – John Magee and David Bickelhaupt
3. Life And Health Insurance – Davis W. Gregg
4. Life Insurance Underwriting – R Venugopal and K C Mishra

**CAREER ORIENTED COURSE
RETAIL MANAGEMENT
VI Semester
PAPER VI
RETAIL MARKETING TRENDS**

Max. Marks : 100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: Understand the cases relating to retail marketing.

CO 2: Learn about recent trends, issues and challenges in retail marketing.

CO 3: Gain the knowledge about investment in retail regarding FDI.

CO 4: Understand the knowledge about the role of personal selling process.

CO 5: Learn about the role of technology in retail.

Unit - I

Role of Technology in Retail- Needs, UPC, factors affecting the use of technology, applications, internet retailing-mobile commerce.

Unit - II

Retail Marketing and Branding- Role, marketing mix, STP approach, retail image, retail communication mix, branding retail.

Unit - III

Servicing the Retail Customers - Importance, retail strategy, measuring the gaps in service, role of personal selling, retail selling process.

Unit - IV

FDI in Retail- Meaning, importance, investments in retail, implications and advantages.

Unit - V

Issues and Challenges in Retailing-Problems, retail mall, vacant report- reasons, measures.

Case Studies:

- | | |
|------------------------------|--------------------------------|
| 1) Food Malls- KFC, US Fizza | 3) Malls- Big Bazaar, Reliance |
| 2) Sports Malls –Decathlon | 4) Pharmacy-Apollo, Med plus. |

Suggested Readings:

- 1) Retail Management- Levy Writz Pandit
- 2) Retail Management- Swapna Pradhan
- 3) Retail Management- Sajal Gupta
- 4) Retail Management-Gurupreet Randhawa

CAREER ORIENTED COURSE
FOREIGN TRADE
VI Semester
PAPER -VI
FOREIGN EXCHANGE MANAGEMENT

Max. Marks: 100

Course Outcomes:

On successful completion of this course the students are able to:

CO1: Learn in depth different foreign exchange rates and theory.

CO2: Understand the foreign exchange departments.

CO3: Learn in depth importance of different exchange rates calculation.

CO4: Learn the exchange control mechanism.

CO5: Specify the details FEMA.

Unit I:

Foreign Exchange Rate: Meaning, Types of Rates, Spot and Forward. Theories of Foreign Exchange, Mint Parity Theory, Purchasing Power Parity Theory, Balance of Payment Theory, Causes for Fluctuation in Exchange Rates, Fixed and Flexible Exchange Rates.

Unit II:

Foreign Exchange Departments of Banks. Buying and Selling of Foreign Currency and Bills – Issue of International DD and TC's – Handling NRI Accounts – Dealing with Correspondent Banks.

Unit III:

Exchange Arithmetic: Calculation of Buying and Selling Rates – Ready rates for trading and non-trading transactions – Spot rates and forward rates – Simple Problems relating to calculations of different rates.

Unit IV:

Exchange Control: Meaning – Objectives, Methods of Exchange Control, Exchange Equalization Fund.

Unit V:

FEMA: Salient Features. International Finance and Foreign Exchange – International Finance, Global Capital Structure, Foreign Institutional Investors.

Suggested Readings:

1. Money, Banking, Trade and Finance – D.N. Mithani
2. Money, Banking, Trade and Finance – K.P. Sundaram
3. Business Environment – Francis Cherunillam
4. Foreign Exchange Management – ICFAI University
5. International Economics – O.S. Srivatsava

CAREER ORIENTED COURSE

AUDITING

VI Semester

PAPER-VI

SPECIAL AUDIT

Max. Marks: 100

Course Outcomes:

On successful completion of this course the students are able to:

CO 1: To understand the need for special audit in an organization.

CO 2: Able to provide the knowledge of audit of companies.

CO 3: Enable the role of Comptroller and Audit General of India.

CO 4: Describe the Verification stages involved in audit of banks.

CO 5: Understand the Compliances in audit of Members in the Stock Exchanges and inspection of banking institutions.

Unit -I

Special Audit: Objectives, Need for special audit, audit of different types of undertakings - Educational Institutions, Hospitals and Charitable Institutions.

Unit -II

Company Audit: Audit of Joint Stock of Companies, Banking and Insurance Companies.

Unit -III

Government Audit: Audit of Government Companies, Local Bodies & Not-for-Profit Organizations, Comptroller & Auditor General & its constitutional role.

Unit -IV

Audit under Fiscal Laws - Direct and Indirect Tax Laws. Cost audit. Special Audit Assignments like Audit of Bank Borrowers-Audit of Loans and Advances, Verification Stages and Reporting.

Unit -V

Audit of Stock Exchanges: Audit of members in stock exchange, Auditing & Compliance for Brokers, Inspection of special entities like Banks, Financial Institutions, Mutual Funds.

Suggested Readings:

- 1) Auditing – T.R. Sharma
- 2) Auditing – Jagadeesh Prakash
- 3) Practical Auditing – B.N. Tandan
- 4) Auditing Principles & Practice: Ravindra Kumar

**CAREER ORIENTED COURSE
INDIAN ACCOUNTING STANDARDS (IND-AS)**

VI Semester

PAPER-VI

IND-AS - V

Course Outcome:

On successful completion of this course the students are able:

CO1: To gain knowledge on Ind-AS 36 and Ind-AS 37

CO2: To understand the contents and application of Ind-AS 38

CO3: To gain knowledge on Ind AS 40

CO4: To understand the contents and application of Ind-AS 36 41

CO5: To gain knowledge on XBRL

Unit -I

Requirements for recognition, measurement and disclosure under Ind-AS-36: Impairment of Assets and Ind-AS-37: Provisions, Contingent Liabilities (Theory and simple problems only)

Unit -II

Requirements for recognition, measurement and disclosure under Contingent Assets and Ind-AS-38: Intangible Assets (Theory and simple problems only)

Unit –III

Requirements for recognition, measurement and disclosure under Ind-AS-40: Investment Property (Theory and simple problems only)

Unit –IV

Requirements for recognition, measurement and disclosure under Ind-AS-41: Agriculture (Theory and simple problems only)

Unit -V

XBRL for International Financial Reporting- Framework of extensible Business Reporting Language (XBRL). IFRS Taxonomy. XBRL adoption in India. Case study analysis.

Suggested Readings:

- 1) Ind-AS, Taxmann Publications Pvt. Ltd.
- 2) Financial Reporting- M P Vijaykumar
- 3) www.iasb.org
- 4) www.mca.gov.in
- 5) www.icaai.org
- 6) www.globalreporting.org

**CAREER ORIENTED COURSE
TAX MANAGEMENT
VI Semester
INDIRECT TAXES- II**

GOODS AND SERVICES TAX & CUSTOMS DUTY

Max. Marks: 100

Course Outcomes:

On successful completion of this course the students are able to:

CO1: Understand in depth tax provisions to make managerial decisions effectively in various tax related matters

CO2: Understand the provisions of integrated goods and service Tax Act, 2017

CO3: Learn in depth the provisions relating to place of supply of goods imported into, or exported from India

CO4: Identify the details of provisions in relation to Time of supply of goods.

CO5: Learn to calculate the assessable value and customs duty payable.

Unit I:

Time of supply: Introduction of time of supply-forward charge, reverse charge, residuary, special charges-Time of supply of services-forward charge, reverse charge, value of taxable supply

Unit II:

Input and input tax credit: Meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances. Computation of Input tax credit.

Unit III:

Returns: Furnishing details of outward supplies and inward supplies, a brief introduction to GST Forms 1 to 8. Steps for filing forms. Levy of late fee.

Unit IV:

Customs Act 1962:Introduction-Definition-Notified goods and Specified goods-prohibition of Importation and exportation U/S 11- Free goods-Goods under negative list –Types of Customs duty-Point of levy of customs duty.

Unit 5:

Computation of Assessable value and customs duty (simple problems only).

Suggested Readings:

GST And Customs Duty - Dr Manuel Tauro, Dr Therese Pereira. Boscoss Publication. GST - R. K . Jha, P.K. Sing

CAREER ORIENTED COURSE DIGITAL MARKETING VI Semester

PAPER- VI

Global Digital Marketing

Max. Marks : 100

Course Outcome:

On successful completion of this course the students are able to:

CO1: Analyze Cross Cultural and ethical issues in Globalized Digital Markets.

CO2: Evaluate issues in adopting to Globalized markets.

CO3: Explain emerging trends in digital marketing.

CO4: Analyze the impact of digital marketing on International Trade.

CO5: Access the Role and importance of global online marketers.

Unit I: Global Digital Marketing:

Meaning, Building global digital markets, Cultural distances, Cultural Communication Style, Standardization v/s Adaptation. Types of global Digital Marketing.

UnitII:Issues and Challengesin Global Digital Marketing:

Barriers in digital marketing, measures to overcome barriers, opportunities, challenges facing global marketers.

Unit III: Global Digital Marketing trends:

Technology trend awareness- importance of recent trends-Artificial intelligence, chat bots, video marketing, international Ads(in brief).

Unit IV: Global Digital Marketing strategies:

Digital marketing strategies and its applicability, steps to develop an international strategy, impact of digital marketing on international trade.

Unit V:Global Digital Marketing industry:

Global digital market size, top global digital marketing companies. Global online marketer- Role and importance of global online marketers.

Suggested Readings:

1. Global Marketing for the Digital Age – Bishop Bill
2. Digital Marketing – Jerry Wind and Vijay Mahajan
3. Global Digital Marketing – Mike Berry
4. Digital Marketing Strategy- Simon Kingsnorth