

**JSS COLLEGE FOR WOMEN
(AUTONOMOUS)
SARSWATHIPURAM, MYSURU-09**

**COURSE STRUCTURE OF B.COM -2018-19
CBCS SCHEME**

Sem	Core		Elective		Skill Enhancement Course /Ability Enhancement Course				Total Credits
	DSC		DSE		SEC		AECC		
	Course	Credits	Course	Credits	Course	Credits	Course	Credits	
I	DSC-1 DSC-2 DSC-3	4 6 4	--	--	--	--	Kan/Hin/San Eng Environment al Studies	3 3 2	22
II	DSC-4 DSC-5 DSC-6	4 6 4	--	--	--	--	Kan/Hin/San Eng Indian Constitution	3 3 2	22
III	DSC-7 DSC-8	6 4	--	--	SEC-1	4	Kan/Hin/San Eng Disaster Management	3 3 2	22
IV	DSC-9 DSC-10 DSC-11	6 4 4	--	--	SEC-2	4	Kan/Hin/San Eng	3 3	24
V	DSC-12 DSC-13	4 4	DSE-1 DSE-2 DSE-3	5 5 5	SEC-3	4	--		27
VI	DSC-14 DSC-15	4 4	DSE-4 DSE-5 DSE-6	5 5 5	SEC-4	4	--		27
Total		68		30		16		30	144

Department of Commerce
Course Structure
B.Com

Semester		Course Title	DSC/DSE/ SEC/ AECC	Credits	L:T:P Pattern
I	1.1	English	AECC	3	2:1:0
	1.2	Kannada/Hindi/Sanskrit	AECC	3	2:1:0
	1.3	Environmental Studies	AECC	2	2:0:0
	1.4	Business Organisation & Management	DSC-1	4	3:1:0
	1.5	Financial Accounting	DSC-2	6	5:1:0
	1.6	Marketing Management	DSC-3	4	3:1:0
II					
	2.1	English	AECC	3	2:1:0
	2.2	Kannada/Hindi/Sanskrit	AECC	3	2:1:0
	2.3	Indian Constitution	AECC	2	2:0:0
	2.4	Banking & Insurance	DSC-4	4	3:1:0
	2.5	Cost Accounting	DSC-5	6	5:1:0
	2.6	Financial Accounting-II	DSC-6	4	3:1:0
III					
	3.1	English	AECC	3	2:1:0
	3.2	Kannada/Hindi/Sanskrit	AECC	3	2:1:0
	3.3	Disaster Management	AECC	2	2:0:0
	3.4	Income Tax	DSC-7	6	4:1:1
	3.5	Business Law	DSC-8	4	3:1:0
	3.6	Computer Applications In Business	SEC-1	4	2:0:2
IV					
	4.1	English	AECC	3	2:1:0
	4.2	Kannada/Hindi/Sanskrit	AECC	4	3:1:0
	4.3	Corporate Accounting	DSC-9	6	5:1:0
	4.4	Corporate Law	DSC-10	4	3:1:0
	4.5	Women Entrepreneurial Development	DSC-11	4	3:1:0
	4.6	Computer for Accounting	SEC-2	4	2:0:2
	5.1	Business Taxation	DSC-12	4	3:1:0
	5.2	Business Mathematics	DSC-13	4	3:1:0
	5.3	Professional Communication & Soft Skills	SEC-3	4	3:1:0

V	Any One of the Following				
	5.4a	Auditing & Corporate Governance	DSE-1A	5	4:1:0
	5.4b	Financial Decisions	DSE-1B	5	4:1:0
	5.4c	International Marketing	DSE-1C	5	4:1:0
	5.4d	Business Decisions - I	DSE-1D	5	4:1:0
	Any One of the Following				
	5.5a	Retail Management	DSE-2A	5	4:1:0
	5.5b	Business Research Methods	DSE-2B	5	4:1:0
	5.5c	Security Analysis & Portfolio Management	DSE-2C	5	4:1:0
	5.5d	Human Resource Management	DSE-2D	5	4:1:0
	Any One of the Following				
	5.6a	Management of Financial Institution	DSE-3A	5	4:1:0
	5.6b	International Financial Reporting Standards	DSE-3B	5	4:1:0
	5.6c	Strategic Corporate Finance	DSE-3C	5	4:1:0
	5.6d	International Finance	DSE-3D	5	4:1:0
	6.1	GST & Customs Duty	DSC-14	4	3:1:0
	6.2	Management Accounting	DSC-15	4	3:1:0
	6.3	Project Work	SEC-4	4	1:1:2
		Event Management			3:1:0
	Any One of the Following				
	6.4a	Financial Instruments	DSE-4A	5	4:1:0
	6.4b	International Business	DSE-4B	5	4:1:0
	6.4c	Business Legislation	DSE-4C	5	4:1:0
	6.4d	Strategic Management	DSE-4D	5	4:1:0

VI	Any One of the Following				
	6.5a	Business Statistics	DSE-5A	5	4:1:0
	6.5b	Insurance Management	DSE-5B	5	4:1:0
	6.5c	Organisational Behaviour	DSE-5C	5	4:1:0
	6.5d	Management Information System	DSE-5D	5	4:1:0
	Any One of the Following				
	6.6a	Office Management & Secretarial Practice	DSE-6A	5	4:1:0
	6.6b	Business Ethics & Corporate Social Responsibility	DSE-6B	5	4:1:0
	6.6c	Working Capital Management	DSE-6C	5	4:1:0
	6.6d	Business Decisions- II	DSE-6D	5	4:1:0

Assessment Maximum Marks

Course Type	C1	C2	C3		Total
	Marks	Marks	Marks	Duration (hrs)	
DSC	15	15	70	3	100
DSE	15	15	70	3	100
SEC-3 & 4 EM	15	15	70	3	100
SEC - 1& 2	15	15	35 Theory	2	100
			35 Practical	3	
Project Work	15	15	70	-	100

Note:

1. **C1** (15 Marks) and **C2** (15 Marks) to be conducted for 30 Marks. C3 for 70 Marks. For Skill Enhancement Course 3.6 & 4.6 (Computer Applications in Business-SEC-1 & Computer for Accounting – SEC-2) Theory 50 Marks each (reduced to 35 Marks), Practical 70 Marks each (reduced to 35 Marks).

2. For Practical Lab based papers:

- **Core Course Papers 3.4** (DSC-7 Income Tax), there shall be 4 Credit hrs for Lectures +One Credit hr.(Two Practical Periods per week per batch) for practical Lab+ One Credit hr for Tutorials (per group).
- **Skill Enhancement Course SEC -1- 3.6** (Computer Applications in Business), there shall be two Credit hrs for lectures + two Credit hrs (4 practical periods per week per batch) for Practical lab.
- **Skill Enhancement Course SEC -2 - 4.6** (Computer for Accounting) there shall be two Credit hrs for lectures + two Credit hrs (4 practical periods per week per batch) for Practical lab.
- For other Core (DSC) there shall be three / five lectures and One Tutorial (Per batch).
- For Elective Papers (DSE), there shall be four lectures and One Tutorial (Per batch).
- Ideal Group size for Tutorial is 20 Students.

3. Project Work:

C1 – Proposal of Project Work - 15 marks

C2 – Progress of Project Work - 15 marks

VIVA – 20 Marks

Valuation of Report – 50 Marks

B.COM - I Semester - CBCS Scheme

1.4 BUSINESS ORGANISATION AND MANAGEMENT DSC-2

Max. Marks : 100

L:T:P - 3:1:0

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Course Outcomes

CO1: To appraise the basic theory of Indian Business and Enterprises

CO2: To have substantial knowledge of Management leadership and Management

CO3: To know the key functional area of management

Unit I: Foundation of Indian Business: Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' movement. Social responsibility and ethics, Emerging opportunities in business; Franchising, Outsourcing, and strategic alliance.

Unit II: Business Enterprises: Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Better Choice of Form of Organisation.

Unit III: Management: The Process of Management: Planning: Meaning and definition, features and type, planning v/s forecasting - Decision-making; Strategy Formulation, steps in decision making. Organizing- controlling-process and techniques - Types of Organisational Structure. Delegation and Decentralisation of Authority- Meaning, delegation v/s decentralisation.

Unit IV: Leadership and Motivation: Leadership: Meaning, definition, need for leadership, Concept and Styles of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.

Unit V: Functional Areas of Management

Marketing Management- Meaning & Definitions, Marketing Concepts, Functions.

Financial Management: Concept and Objectives – Scope, Finance Manager- Role & Functions.

Human Resource Management: Concept and Functions, Role, Status and Competencies of HR Manager.

Production Management: Meaning, definition, Production Manager, Planning and process

Suggested Readings:

1. Kaul, V.K-Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N- Business Organisation and Management
3. Gupta C B-Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich-Essentials of Management, McGraw Hill Education.

Co_PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	1	-	1	1	1	1		
CO2	1	2	1	-	1	1	2		
CO3	1	1	1	-	-	-	1		

B.COM-I Semester-CBCS Scheme

1.5 FINANCIAL ACCOUNTING DSC-1

Max. Marks: 100

L: T: P - 5:1:0

Objectives: The objective of this paper is to help students to acquire conceptual and practical knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Outcomes

CO1 : To perform basics of accounting for purchase and installation system

CO2 : To appraise the theory of **Consignment and Joint Venture**

CO3: To investigate on accounting for branches and departments

Unit I: Introduction to Accounting: Meaning and Definition of Accounting, Accounting as an information system, the users of financial accounting information and their needs. Characteristics, functions, advantages and limitations of Accounting. Accounting cycle. Branches of Accounting. Accounting Principles- Concepts and Conventions. Indian accounting standards (Ind AS): Concept, benefits, procedure for issuing Accounting Standards in India.

Unit II: Accounting for Hire Purchase and Installment Purchase System

- Hire-Purchase system:** Meaning, features, distinction between Hire purchase and sale. Accounting entries in the books of Hire Vendor and Hire Purchaser. (including Repossession)
- Installment Purchase system:** Meaning, features, distinction between Hire purchase and Installment purchase system. Accounting entries in the books of Installment Vendor and Installment Purchaser(Interest Suspense Method Only)

Unit III: Consignment and Joint Venture

- a) **Consignment:** Meaning, features, distinction between sale and consignment, Proforma invoice and Account sales, Types of commission, treatment of abnormal losses, Accounting entries in the books of the consignor and consignee at cost and invoice price.
- b) **Joint Venture:** Meaning, features, distinction between Joint venture and Partnership firm, methods of recording, problems on joint bank method only

Unit IV: Accounting for Branches: Meaning, features, types of branch. Dependent branches- Debtors system at cost and invoice price

Unit V: Departmental Accounts: Meaning, objectives, allocation and apportionment of expenses and incomes, problems on departmental accounts including inter departmental transfers at cost price only

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant-Accounting
2. Charles T. Horngren and Donna Philbrick-Introduction to Financial Accounting.
3. J.R. Monga- Financial Accounting: Concepts and Applications.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta -Advanced Accounts.
5. S.N. Maheshwari, and. S. K. Maheshwari -Financial Accounting.
6. Deepak Sehgal- Financial Accounting.
7. Bhushan Kumar Goyal and HN Tiwari- Financial Accounting.
8. Goldwin, Alderman and Sanyal- Financial Accounting.
9. Tulsian P.C- Financial Accounting.
10. B.S.Raman-Financial Accounting.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	3	1	-1	1	1	1	1		
CO2	1	2	2	-	1	1	1		
CO3	2	1	1	-	-	-	1		

B.COM - I Semester - CBCS Scheme
1.6 MARKETING MANAGEMENT DSC-3

Max. Marks : 100

L: T: P - 3:1:0

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Course Outcomes

CO1 : To have practical knowledge on Marketing and Marketing Environment

CO2 : To appraise the theory of Marketing MIX and Consumer Behaviour

CO3: To Infer on Marketing services in various real world fields

Unit I: Marketing- Meaning of market, marketing, old v/s new, concepts, scope, functions, benefits - marketing process. Marketing Management- Meaning and importance, Recent trends in marketing, green marketing, E- marketing, mobile marketing, social marketing, (in brief).

Unit II: Marketing Environment: Meaning and Types of marketing environment, micro and macro(in brief). Market Segmentation: Meaning, Definition, Benefits and Bases of market segmentation.

Unit III: Marketing Mix: Meaning, Elements of marketing mix. Product- meaning, classification of product, new product development, Product Life Cycle, Product Differentiation -Branding, packing, Packaging and Labeling (only meaning and importance). Pricing: methods of Pricing-factors influencing Pricing. Promotion: meaning, methods, advertising v/s sales promotion. Physical distribution: Methods and channels.

Unit IV:Consumer Behavior: Factors influencing consumer behavior, Consumerism- meaning, importance, Consumer Protection Act 1986, -rights and responsibilities of consumer- consumer redressed agencies-(district, state and central) functions.

Unit V: Marketing of Services: Meaning and features of services. Tourism and Travel services, Health care services, Educational services and hotel services - significance and marketing.

Suggested Readings:

1. Marketing Management-Sontoki
2. Marketing Management-Philip Kotler
3. Marketing Management-Meenakshi and Arun Kapoor
4. Marketing Management-J C Gandhi
5. Retail Management-Suja Nair

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	-	1	1	1	1		
CO2	2	2	2	-	1	1	1		
CO3	1	1	1	1	-	-	1		

B.COM - II Semester - CBCS Scheme

2.4 BANKING AND INSURANCE DSC-4

Max. Marks : 100

L:T:P - 3:1:0

Objective: To impart knowledge about the basics of banking and insurance.

Course Outcomes

CO1 : To have knowledge on Banking and customer relationship

CO2 : To appraise the theory and facts of Loan and advances

CO3: To Infer about the changing scenario of banking in India

CO4: To have exposure on risk and insurance scenarios.

Unit I: Introduction to Banking: Definition, evolution and development of banking, role and importance of banks in national economy, structure of Indian banking system. Types of banks - Scheduled banks, nationalized banks, private sector banks, Regional Rural Banks, cooperative banks, foreign banks. Functions and modern services of commercial banks. Policy : Reserve Bank of India- role and functions, under Indian context, objectives of monetary policy, importance of monetary policy.

Unit II: Banker and Customer: Relationship between banker and a customer - general and special relationship. Special type of bank customers (minor, firms and companies). Types of bank accounts. Cheques- requisites, difference between cheque and bill of exchange, crossing, endorsements, holders and holder in due course, dishonour of cheques. The paying banker and the collecting banker- meaning, duties NRI A/C'S – Meaning, importance.

Unit III: Loans and Advances: Principles of bank lending- liquidity, profitability, safety and security, concepts of MUDRA, PMJDY. Recommendations of the Talwar Committee. Types of advances- loans, cash credits, overdrafts, bill discounting and purchasing, bank guarantee, letter of credit. Secured loans- forms of securities, mortgages, Pledge, distinction between pledge and mortgage. Hypothecation - Meaning, lending on hypothecation, types of loans under priority sector, loans to MSMES, Educational loans, lead bank scheme, unsecured loans, personal loans

Unit IV: Changed Banking Scenario in India Core Banking - Introduction, elements, features and advantages. Net Banking - Definition, features, services offered, advantages, virtual banking , E- payments, ATM card, debit / credit cards, NEFT, RTGS, ECS (credit / debit) E- money, electronic purse, digital cash, definition of electronic cheque, advantages. Challenges faced by Indian banking human resources, technological up gradation, cyber crimes, competition from foreign banks.

Unit V: Risk And Insurance: Meaning of insurance, definition, nature, history of insurance, classification of insurance – life and non –life, life v/s non-life, basic principles of insurance. Risk – Meaning, types, management of risk by individuals, management of risk by insurers, fixing premium (Example), re-insurance, role of insurance in economic development, contribution of insurance in economic development. Insurance products- life, general recent insurance policies floated by the government,

Suggested Readings:

1. Agarwal, O.P-Banking and Insurance, Himalaya Publishing House.
2. Satyadevi. C-Financial Services Banking and Insurance, S Chand publications.
3. Suneja H.R- Practical and Law of Banking, Himalaya Publishing House.
4. Chabra T.N- Elements of Banking Law, Dhanpatrai & Sons.
5. Arthur C James & C Williams J.R- Risk Management and Insurance, Mc. Graw Hill.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	1	1	1	1	1	1		
CO2	1	2	1	-	1	1	1		
CO3	2	1	1	1	-	-	1		

B.COM-II Semester-CBCS Scheme
2.5 COST ACCOUNTING DSC-5

Max. Marks: 100

L:T:P - 5:1:0

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost determination.

Course Outcomes

CO1 : To have knowledge on Cost Accounting and Material, labour cost

CO3: To Infer about the overhead and methods of costing

CO4: To have exposure on service of costing

Unit I: Introduction to Cost Accounting: Meaning and definition of cost, costing and cost accounting, objectives and advantages, Classifications of cost, Difference between cost

accounting and financial accounting. Role of cost accountant in an organisation. Preparation of Cost Sheet and Estimation.

Unit II: Material and Labour

- a. Materials:** Meaning, functions of purchase department, stores department, inventory control techniques, stock levels, issue of materials. Methods of pricing the issues— problems on FIFO, LIFO, Simple Average, Weighted Average.
- b. Labour:** Meaning, Time keeping and time booking. Methods of wage payment and the Incentive schemes- Halsey and Rowan plan, Differential piece wage system- Taylor's and Merrick's. Concept and treatment of idle time, over time, labour turnover and fringe benefits, Accounting and Control of labour cost

Unit III: Overheads: Meaning, Classification, allocation, apportionment and absorption of overheads; under and over absorption, problems on primary and secondary distribution- step ladder and repeated distribution method only. Methods of absorption of overheads- problems on MHR. Activity based costing- Meaning, purpose, benefits, stages, relevance in decision making.

Unit IV: Methods of Costing: Unit costing, Job costing, Batch costing, Contract costing, Process costing (excluding joint products and inter process losses)

Unit V: Service costing: Meaning, features and types of services, problems on transport and electricity industries only.

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan -Cost Accounting
2. Jawahar Lal- Cost Accounting.
3. Nigam, B.M. Lall and I.C. Jain- Cost Accounting: Principles and Practice
4. Rajiv Goel- Cost Accounting.
5. Singh, Surender- Cost Accounting.
6. Jain, S.P. and K.L. Narang- Cost Accounting: Principles and Methods.
7. Arora, M.N. - Cost Accounting – Principles and Practice.
8. Maheshwari, S.N. and S.N. Mittal- Cost Accounting: Theory and Problems.
9. Iyengar, S.P- Cost Accounting.
10. H.V. Jhamb- Fundamentals of Cost Accounting.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	-	1	2	1	1		
CO2	1	2	1	-	1	1	1		
CO3	2	1	1	-	-	-	1		

B.COM – I Semester- CBCS Scheme
2.6 FINANCIAL ACCOUNTING – II DSC-6

Max. Marks: 100

L: T: P- 3:1:0

OBJECTIVE: To develop an understanding among the students the use of different accounting methods in different business situation.

Course Outcomes

CO1 : To have knowledge on Accounting and Analytical table, profit-loss accounts and balance sheet

CO3: To Infer about Accounting of Insurance Companies and Acquisition of Business

CO4: To have exposure on Holding Company: Calculation of Minority Interest and majority Interest – calculation of pre acquisition and post acquisition profit

Unit –I: Accounting for Royalties- Minimum Rent, Short Working, Recoupment of short working-Analytical table-Preparation of ledger accounts in the books of both the parties- Sublease.

Unit-II: Final accounts of Banking Companies as per new regulations. Preparation of Profit and Loss Accounts and Balance Sheet.

Unit- III: Accounting of Insurance Companies:

a) Final accounts of Life Insurance Companies as per new regulations - Preparation of Revenue Account and Balance sheet including Valuation Balance sheet.

b) Final accounts of General Insurance Companies as per new regulations Preparation of Revenue and Balance sheet.

Unit-IV: Acquisition of Business: Profit prior to incorporation and post incorporation.

Unit-V: Holding Company: Calculation of Minority Interest and majority Interest – calculation of pre acquisition and post acquisition profit. Preparation of consolidated Balance Sheet.

Suggested Readings:

1. Corporate Accounting - B S Raman
2. Corporate Accounting – S N Maheshwari

3. M.C.Shukla, T.S. Grewal and S.C.Gupta -Advanced Accounts.
4. S.N. Maheshwari, and. S. K. Maheshwari -Financial Accounting.
5. Deepak Sehgal- Financial Accounting.
6. Bhushan Kumar Goyal and HN Tiwari- Financial Accounting.
7. Goldwin, Alderman and Sanyal- Financial Accounting.
8. Tulsian P.C- Financial Accounting.
9. B.S.Raman-Financial Accounting.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	-	1	2	1	1		
CO2	1	2	1	1	1	1	1		
CO3	1	1	1	1	-	-	1		

BCOM–III Semester – CBCS Scheme

3.4 INCOME TAX DSC-7

Max. Marks: 100

L:T:P - 4:1:1

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Outcomes

CO1 : To have knowledge on Computation of Income under different heads

CO2: To have exposure **Computation of Total Income and Tax Liability**

CO3: To compute and analyse Income Tax Returns

Unit I: Introduction:

Basic concepts: Income, Agricultural Income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum Marginal Rate of Tax, Residential status, Scope of total income on the basis of residential status, Meaning of Double Tax avoidance agreement. Exempted income under section 10

Unit II: Computation of Income under different heads - 1

Income from Salaries; Income from House Property

Unit III: Computation of Income under different heads - 2

Profits and Gains of Business or Profession; Capital Gains; Income from Other Sources

Unit IV: Computation of Total Income and Tax Liability

Depreciation: Meaning-Conditions for claiming depreciation-Block of Assets-Rates of depreciation (theory only) Set off & Carry forward of losses (theory only) Deductions from

gross total income from 80C to 80 U (Applicable to Individual) Computation of Total income and Tax liability of individuals

Unit V: Preparation of Return of Income

Filing of returns: Manually, E – filing, TDS; Provision & Procedures of Compulsory E - filing for specified assesses, Permanent Account Number (PAN).

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Mehrotra- Income Tax Law and Practice

Journals

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

Online Readings/Supporting Material

1. Finance Act for relevant Assessment Year
2. CBDT Circulars

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	3	-	1	2	1	1		
CO2	1	2	1	-	1	1	1		
CO3	2	3	1	-	-	-	1		

B.COM - III Semester - CBCS Scheme

3.5 BUSINESS LAW DSC-8

Max. Marks : 100

L:T:P - 3:1:0

Objective: To impart the basic knowledge of important business regulations.

Course Outcomes

CO1 : To appraise the facts about the Indian Contract Acts and Consideration

CO2: : To be able to analyse the legality of object and specific contract

CO3: To have an exposure on Sale of Goods Act, 1930

Unit I: The Indian Contract Act, 1872: Contract-Meaning, definition, kinds of contract, essentials of a valid contract – Recent amendments, offer and acceptance-legal rules.

Unit II: Consideration: Definition, legal rules of valid consideration, exceptions, Capacity of contract (Minors only), free consent-coercion, undue influence, fraud, mistake, misrepresentation.

Unit III: Legality of Object: Lawful object- void agreements-contingent contract-quasi contract. Discharge of contract-modes of discharge- breach of contract- remedies.

Unit IV: Specific Contracts

- a) Contract of Indemnity and Guarantee: Definitions, rights and duties of surety
- b) Contract of Bailment: Definition, rights and duties of bailer and bailee, contract of pledge, difference between bailment and pledge.
- c) Contract of Agency-Types-rights and duties.

Unit V: Sale of Goods Act, 1930 : Formation of contract of sale, classification of goods, Sale and agreement to sell, performance of contract of sale, implied conditions and warranties, sale by non-owners, rights of unpaid seller.

Suggested Readings:

- 1) Business Law- M.C. Kuchal
- 2) Business Law- Goyal Bhushan Kumar and Jain Kinneri,
- 3) Business Law- S N Maheshwari & S K Maheshwari
- 4) Elements of mercantile law- N D Kapoor

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	-	1	2	1	1		
CO2	1	2	1	-	2	1	1		
CO3	2	1	1	-	-	-	1		

B.COM - III Semester - CBCS Scheme

3.6 COMPUTER APPLICATIONS IN BUSINESS SEC-1

Max. Marks : 100

L:T:P -2:0:2

Objectives: To provide computer skills and knowledge for commerce students and to enhance the students' understanding of usefulness of information technology tools for business operations.

Course Outcomes

CO1 : To operate MS WORD and spreadsheet functionalities in MS EXCEL

CO2: : To have knowledge on **Spreadsheets and its Business Applications** and graphic presentation

CO3: To have an exposure on **Computer Hardware and Software**

Unit I: MS Office I

MS Word - word Processing: meaning and features – Advantages and applications of word processing – parts of MS application- windows – Toolbars – creating, saving and closing a document – opening and editing a document – Moving and copying text – text and paragraph formatting- applying Bullets and Numbering – Find and Replace – Insertion of objects, Date and Time, Headers , Footers and page Breaks – Auto Correct – Spelling and Grammar checking –Graphics, Templates and Wizards – Mail Merge: Meaning ,purpose and advantages –creating merged letters, mailing labels, envelopes and catalogs – working with Tables –Format painter.

Unit II: MS Excel: Features – spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - parts of MS Excel window - Saving , opening and closing workbook –

Insertion and deletion of worksheet – Entering and Editing data in work sheet – cell range Formatting – Auto Fill – Formulas and its advantages – References: Relative, absolute and Mixed – Functions: Meaning and advantages of functions, different types of functions available in Excel – Templates – charts- Graphs – Macros: Meaning and advantages of macros, creation editing and deletion of macros –Data Sorting, Filtering , Validation, Consolidation, grouping Pivot Table and Pivot Chart Reports.

Unit III: Spreadsheets and its Business Applications

MS Excel: Features – spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - parts of MS Excel window - Saving , opening and closing workbook – Insertion and deletion of worksheet – Entering and Editing data in work sheet – cell range Formatting – Auto Fill – Formulas and its advantages – References: Relative, absolute and Mixed – Functions: Meaning and advantages of functions, different types of functions available in Excel – Templates – charts- Graphs – Macros: Meaning and advantages of macros, creation editing and deletion of macros –Data Sorting, Filtering , Validation, Consolidation, grouping Pivot Table and Pivot Chart Reports.

Unit IV: Graphics Presentation

MS Power Point: Features, advantages and application of Ms Power point – Parts of MS Power point windows - Menus and Tool bars – creating presentations through AutoContent wizard, templates and manually – slide show – saving, opening and closing Presentation – Inserting, editing and deleting slides – Types of slides – Slide Views – Formatting –Insertion of objects and charts in slides – custom animation and transition. Multimedia: Meaning, purpose, Usage and application – Images, Graphics, sounds and Music – Video presentation devices – Multimedia on web.

Unit V: Computer Hardware and Software: Definitions of Hardware and Software -Types of Software: System Software and Application Software. Computer networking – Introduction , definition of internet , advantages and disadvantages of internet and E-commerce.

Suggested Readings:

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
3. Fundamentals of Computers: P. Mohan, Himalaya
4. Information Technology: Dennis P. Curtin, McGraw Hill International

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	-	1	2	1	1		
CO2	1	2	1	1	2	1	1		
CO3	1	1	1	1	1	-	1		

B.COM- IV Semester - CBCS Scheme
4.3 CORPORATE ACCOUNTING DSC-9

Max. Marks: 100

L:T:P - 5:1:0

Objectives: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements of a company.

Course Outcomes

CO1 : To appraise the theory and facts of **Accounting for Share Capital & Debenture and financial Companies**

CO2: : To have knowledge on **Valuation of Goodwill and Shares and Amalgamation of Companies**

CO3: To have an exposure on **Reconstruction of Companies**

Unit I: Accounting for Share Capital & Debenture

- a) Share –Meaning and types, Issue of shares, forfeiture and reissue of forfeited shares.
- b) Issue of right and bonus shares, Buy back of shares(theory only)
- c) Redemption of preference shares
- d) Issue of debentures with conditions for redemption, methods of redemption of debentures-problems on sinking fund method only

Unit II: Final Accounts of Companies: Preparation of income statement and balance sheet (as per new regulation)

Unit III: Valuation of Goodwill and Shares

- a) Valuation of shares- factors to be considered, methods of valuation of shares.
- b) Valuation of goodwill- meaning and features of goodwill, factors to be considered , methods of valuation of goodwill

Unit IV: Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings).

Unit V: Reconstruction of Companies: Meaning, concepts, distinction between internal and external reconstruction. Problems on internal reconstruction.

Suggested Readings:

1. J.R. Monga - Fundamentals of Corporate Accounting.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta - Advanced Accounts.
3. S.N. Maheshwari, and S. K. Maheshwari- Corporate Accounting.
4. Ashok Sehgal-Fundamentals of Corporate Accounting.
5. V.K. Goyal and Ruchi Goyal- Corporate Accounting.
6. Jain, S.P. and K.L. Narang-Corporate Accounting.
7. Bhushan Kumar Goyal-Fundamentals of Corporate Accounting.
8. P. C. Tulsian and Bharat Tulsian- Corporate Accounting.
9. Amitabha Mukherjee, Mohammed Hanif- Corporate Accounting .
10. Compendium of Statements and Standards of Accounting- The Institute of Chartered Accountants of India, New Delhi

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	-	1	1	1	1		
CO2	1	2	1	1	2	1	1		
CO3	1	1	1	1	1	-	1		

B.COM - IV Semester - CBCS Scheme

4.4 CORPORATE LAW DSC-10

Max. Marks: 100

L:T:P - 3:1:0

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

Course Outcomes

CO1 : To appraise the theory and facts of **Administration Of Company Borrowing Powers**

CO2: : To have knowledge on Management, Accounts and Audit

CO3: To have an exposure on **winding up consequences**

Unit I: Administration Of Company: Company Definition, Characteristics, Types, Corporate Personality, Lifting of Corporate Veil. Formation stages- Memorandum of

Association-Clauses-Articles of Association- Contents-Prospectus-Contents, types, Misstatement in Prospectus, liabilities. GDR, book building.

Unit II: Borrowing Powers: Borrowing which ultra vires the company, borrowings which intra vires the company but ultra vires the directors, Methods of borrowing, Charges.

Unit III: Management: Directors, Types, women directors, independent director, small shareholder's director, qualification, Disqualifications, Director Identity Number (DIN); Appointment; Legal positions, powers and duties, removal of directors.

Meetings -Types, essentials, Committees - Board of directors- Audit Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee- constitution and remuneration.

Unit IV: Accounts and Audit: Provisions relating to payment of Dividend, Books of Accounts and audit, Auditors' Appointment, Removal, Auditors' Report, Secretarial standards.

Unit V: Winding Up: Meaning and modes of Winding Up, Consequences, liquidator- rights and duties. Whistle blowing: Concept and Mechanism.

Suggested Readings:

1. Business Law- M.C. Kuchal
2. Business Law- Goyal Bhushan Kumar and Jain Kinneri,
3. Business Law- S N Maheshwari & S K Maheshwari
4. Elements of mercantile law- N D Kapoor
5. Modern Indian Company Law: M.C. Kuchal
6. Corporate Laws: Reena Chadha and Sumant Chadha

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	-	1	1	1	1		
CO2	2	1	1	1	2	2	1		
CO3	1	1	1	1	1	-	1		

B.COM - IV Semester - CBCS Scheme

4.5 WOMEN ENTREPRENEURIAL DEVELOPMENT DSC-11

Max. Marks : 100

L:T:P-3:1:0

Objective: This course provides students with a strong introduction to the concept of “Entrepreneurship” create new businesses by generating innovative business ideas useful to community and manage their enterprises successfully with a positive impact on the society.

Course Outcomes

CO1 : To analyse about **Entrepreneurial Development Perspective Formation of Small Scale Industries**

CO2: : To have knowledge on **Women Entrepreneurship and Social Entrepreneurship**

CO3: To have an exposure on **Role Of Government And Financial Institutions**

Unit I: Entrepreneurial Development Perspective: Concept of entrepreneurship development and their dynamics. Importance of skill, knowledge and motivation in ED. Entrepreneurial Competition, generation of business ideas and final selection of an activity. Market survey report and business plan preparation. Pooling of resources, forms of enterprise ownership.

Unit II: Formation of Small Scale Industries: Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits require, formalities, licensing and registration procedures. Assessment of the market for proposed project – financial, technical, market and social feasibility study.

Unit III: Women Entrepreneurship: Definition, growth of women entrepreneurship, recent trends in women entrepreneurship, qualities of successful women entrepreneurship, problems of women entrepreneurship, remedial measures to overcome problems (state and central govt)

Unit IV: Social Entrepreneurship: Introduction, Role and Characteristics of Social Entrepreneurs, Starting of a Non-profits Organization innovatively through local resources in a social context, sustainability, Business Strategies and Scaling up.

Unit V: Role Of Government And Financial Institutions: Financial assistances through SFC’s, SIDBI, commercial banks, IFCI, Non – financial assistance from DIC, SISI, AWAKE, KVIC. Financial incentives for SSI’s and Tax concessions assistance for obtaining raw material, machinery, Land and building, Technical assistance. Industrial Estates: Role and Types.

Suggested Readings:

1. Entrepreneurship – Tata MC Graw hill
2. Entrepreneurship and Small Business – New Jersey: Palgrave
3. Creativity and Entrepreneurship – Jhon Kao
4. Corporate Creativity-Tata MC Graw hill

5. Innovative Entrepreneurship – Practice and Principles – Drucker P.F.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	1	1	1		
CO2	1	2	2	2	2	1	1		
CO3	1	1	1	1	1	-	1		

B.COM - IV Semester - CBCS Scheme

4.6 COMPUTER FOR ACCOUNTING SEC-2

Max. Marks : 100

L:T:P -2:0:2

Objectives:

- To acquire knowledge about the tally accounting package.
- To develop skill in preparing financial statements in tally.

Course Outcomes

CO1 : To learn functions on Tally and Stocks in tally

CO2: : To develop skill in preparing financial statements in tally Vouchers and orders

CO3: To have an knowledge on XBRL and DBMS

Unit I: Introduction to Tally: Features of Tally, Components of the Tally. Creation of a Company, creation of groups, creation of ledger account, viewing of different reports (a) P&L account (b) balance sheet .(c) Understanding ratio analysis.

Unit II: Stock in Tally: Stock groups, Stock categories, Stock items, Units of measure. viewing of different reports- stock summery , day book, movement analysis , ageing analysis

Unit III: Vouchers and Orders: Introducing vouchers-receipt , payment, purchase , sales, contra ,journal , debit note & credit note, purchase orders, sales order, Introducing invoices.

Unit IV: Introduction to XBRL: Evolution , meaning, need, objectives. Terms in XBRL- specification, schema, linkbase, taxonomy, abstract, tagging, extention, instance document. Advantages of XBRL in general and to the stakeholders , limitations of XBRL.

Unit V: Introduction to DBMS: DBMS- Concepts, DBMS Modules, Table, Form, View, Query and Report. Familiarising with SQL.

Suggested Readings:

1. Tally Education Private Ltd (TEPL).
2. Tally 9- VishnuPriyaSingh,
3. Accounting with Tally, BPB Publication - K. K. Nadhani,
4. Tally Tutorial, BPB Publication - K. K. Nadhani and A.K. Nadhani,
5. Anthony R. N. and J. S. Richard, Accounting Principles, Irwin Inc.
6. Business Accounting with MS Excel and Tally.ERP 9 -Vikas Gupta,

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	1	1	1		
CO2	1	2	2	2	2	1	1		
CO3	1	1	1	1	1	1	1		

B.COM - V Semester – CBCS Scheme

5.1 BUSINESS RESEARCH METHODS DSC-12

Max. Marks: 100

L:T:P- 3:1:0

Objective: To enable the students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches.

Course Outcomes

CO1 : To have knowledge on Research and Research proposal

CO2: To have exposure on Data collection and Measurement, scaling

CO3: To have knowledge on data analysis

Unit I: Research: Meaning, Motivation in Research, Research process, Criteria of Good Research. Business Research: Meaning, Nature and Scope– Role of Business Research in decision making and Applications. Problems encountered by Researchers in India.

Unit II: Research Proposal: Criteria of a good Research problem-Sources of Problem, Selection & Definition of Problem. Research Design: Introduction, Meaning, Characteristics

of a good research design, need, types of Research Design, Concepts relating to research design.

Unit III: Data Collection: Primary & Secondary data. Survey Vs. Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, email techniques. Qualitative Research Tools: Depth Interviews, focus groups and projective techniques.

Unit IV: Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques- paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Sampling: Sampling techniques, determination of sample size using statistical techniques.

Unit V: Data Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Report writing: Contents of a Research Report. Plagiarism in Business Research – Meaning and effects; Plagiarism detection software.

Suggested Readings:

1. Chawla, D, & Sondhi, N. (2011) Research Methodology Concepts and Cases (1st ed.). Vikas Publishing House
2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.). Pearson, Prentice Hall of India.
3. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9th ed.). Cengage Learning.
4. Johnson, R.A. & Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.). John Wiley & Sons.
5. Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10th ed.). McGraw Hill Education. Education Private Limited

V	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	1	1	1		
CO2	2	2	2	2	2	1	1		
CO3	1	1	1	1	1	2	1		

B.COM - V Semester – CBCS Scheme

5.2 BUSINESS MATHEMATICS DSC-13

Max. Marks: 100

L:T:P - 3:1:0

Objective: The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

Course Outcomes

CO1 : To able to perform operations on **Arithmetic progression and Geometric Progression and matrices**

CO2: To have exposure on Differential calculus

CO3: To have knowledge on mathematics for finance and Linear programming.

Unit I: Arithmetic progression and Geometric Progression: Meaning and Definition of AP and GP, problems on AP and GP. Arithmetic Mean, Geometric Mean. Application problems on AP and GP.

Unit II: Matrices & Determinants: Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order. Adjoint of a matrix; Finding inverse of a matrix through ad joint; Solutions to a Simultaneous equation using Cramer's Rule. Applications of matrices to solution of simple business and economic problems.

Unit III: Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Unit IV: Basic Mathematics of Finance: Simple and Compound Interest. Rates of Interest-nominal, effective and continuous –their interrelationships, concepts of time value: Present Value and Present Value of annuity, Future Value and Future Value of annuity.

Unit V: Linear Programming: Meaning and definition. Assumptions, objectives, Formulation of LPP model. Solution to business problems using graphic methods of Linear Programming (Profit maximisation and Cost minimisation)

Suggested Readings:

1. Mizrahi and John Sullivan-Mathematics for Business and Social Sciences. Wiley and Sons.
2. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
3. N. D. Vohra-Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral-Mathematics for Business Studies, Mayur Publications
5. J. K. Singh- Business Mathematics, Himalaya Publishing House.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	1	1	1		

CO2	2	2	2	2	2	1	1		
CO3	1	1	1	1	1	2	1		

B.COM - V Semester - CBCS Scheme

5.3 PROFESSIONAL COMMUNICATION AND SOFT SKILLS SEC-3

Max. Marks : 100

L:T:P - 3:1:0

Objective: To bring a deviation in students perception depicting the importance of strong personality and positive attitude for better personal efficiency and organizational effectiveness.

Course Outcomes

CO1 : To develop personality and know about personality traits

CO2: To have an effective communication and presentation skill

CO3: To have know the art of public speaking and good written communication

Unit I: Personality: Introduction, theory of personality. Types, Evolutionary perceptive, factors influences on perception, perceptual differences, determinants of personality, Measuring personality – Basic concepts. Importance of human values in personality. personality traits, stability and consistency of personality. Self analysis - SWOT analysis.

Unit II: Personality Traits: Elements and characteristics of a strong personality – Developing and improving the traits. Self – confidence, Goal settings, Time and Stress management, Interpersonal skills. Team building and leadership, problem solving and creativity, conflict management, johari window, decision making and art of choosing and interview skills.

Unit III: Effective communication and Presentation skills: Importance, the process of communication, Formal and informal communication systems, communication in organizations, barriers to effective communication, Verbal and Non verbal communication. Importance of Body language in effective communication: Lip gestures, importance of legs and hands, Face – smile, laughter, expression. Eyes; Eye contact – types. Listening skills –

Importance, Active and passive listening, Elements of a good listener, Barriers for good listening.

Unit IV: Public Speaking and Written communication: Public Speaking – Meaning, topic plan and preparation: Self-confidence, beginning, body of the talk, concluding the talk, questions and answers, knowing the feed back, Stage fight, types of presentations - use of audio visual aids.

Unit V: Written communication: Basics of letter writing, Word usage, quality of writing, effectiveness, report writing, notice writing and Resume writing.

Suggested Readings:

1. Personality Development and Communication skills I – Dr. C.B. Gupta
2. Personality Development and Communication skills II - Dr. C.B. Gupta
3. Personality Development – John Aurther
4. Personality Development – Elizabeth B. Hurlock

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	1	1	1		
CO2	1	1	1	1	1	1	1		
CO3	1	1	1	1	1	1	1		

B.COM- V Semester - CBCS Scheme

5.4a AUDITING AND CORPORATE GOVERNANCE DSE-1a

Max. Marks : 100

L:T:P - 4:1:0

Objectives: To create awareness among the under graduate students about the modern trends and practices of Auditing and to understand the contemporary issues of corporate governance.

Course Outcomes

CO1 : To have an idea on Auditing and Internal check

CO2: To have an knowledge **Business Ethics and Corporate Social Responsibility**

CO3: To have exposure **Contemporary Issues in Corporate Governance**

Unit I: Introduction: Meaning and Definition of Auditing, nature, objectives of Auditing, types of Auditing, Qualities of an Auditor, Audit Programmes & Audit Report.

Unit II: Internal Check: Meaning, Definition, objects, merits & demerits of Internal Check, Internal Check regarding Cash Sales, Cash Purchases & Payment of Wages & Stores. Internal control: meaning, importance, internal check v/s internal control

Unit III: Business Ethics and Corporate Social Responsibility: meaning definitions of Business Ethics, features, importance of Business Ethics. CSR- Meaning, definitions, importance CSR towards customers and consumer, society, government, share holder, creditors

Unit IV: Company Board and Corporate Management, Rating of Corporate Governance: Position of Chairman and CEO. Study of Committees on Corporate Governance: K.M.Birla Committee- Nareshchandra Committee and N.Narayanamurthy Committee

Unit V: Contemporary Issues in Corporate Governance: Study of Corporate Governance of Indian Companies- Infosys, Wipro and RIL

Suggested Readings:

1. Corporate Governance- global concepts and practices – Dr. S. Singh
2. Business Environment- Francis cherun K. Ashwathappa
3. Auditing-T R Sharma
4. Practical Auditing -B N Tondon

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	1	1	1	1	1	1		
CO2	2	2	2	2	1	1	2		
CO3	2	1	1	1	1	1	1		

B.COM -V Semester - CBCS Scheme

5.4b FINANCIAL DECISIONS DSE-1b

Max. Marks: 100

L:T:P - 4:1:0

Objective: To familiarize the students with the principles and practices of financial management.

Course outcomes

CO1 : To appraise the facts on financial management and financial decisions

CO2: To have an knowledge **Leverages and Capital Budgeting**

CO3: To have exposure **Dividend decision**

Unit I: Introduction to Financial Management

a) Nature, scope, objectives and functions of Financial Management, role of financial manager.

b) Time value of money –Meaning, definition, problems on present value, future value including annuity.

;;

Unit II: Financing Decision

a) Cost of Capital: Meaning and importance of cost of capital. Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital. Determination of Weighted Average cost of capital (WACC) and Marginal cost of capital.

b) Capital structure – Meaning , assumptions and theories of Capital Structure (problems on Net Income and Net Operating Income approach only). Determinants of capital structure.

Unit III: Leverages: Meaning, types- Financial, Operating and Combined leverage, significance and limitations. Computation of leverages.

Unit IV: Capital Budgeting: Meaning, significance, Process and techniques of capital budgeting- Pay Back Period (PBP), Accounting Rate of Return(ARR), Net Present Value (NPV), Internal Rate of Return (IRR),Profitability Index(PI). Conflicts between NPV and IRR.

Unit V: Dividend Decisions: Meaning, definition, types of dividend, dividend policy-determinants of dividend policy. Theories of relevance and irrelevance of dividend decision for corporate valuation.

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija- Financial Management and Policy.
2. Levy H. and M. Sarnat- Principles of Financial Management.
3. Joy, O.M. -Introduction to Financial Management.
4. Brigham and Houston- Fundamentals of Financial Management.
5. Khan and Jain.-Basic Financial Management.
6. Chandra, P- Fundamentals of Financial Management.
7. Singh, J.K. -Financial Management- text and Problems.
8. Rustagi, R.P.- Fundamentals of Financial Management.
9. Singh, Surender and Kaur, Rajeev-Fundamentals of Financial Management.
10. Pandey, I.M. -Financial Management.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	1	1	1		
CO2	2	2	2	2	1	1	2		
CO3	1	1	1	1	1	1	1		

B.COM - V Semester - CBCS Scheme

5.4c INTERNATIONAL MARKETING DSE-1c

Max. Marks : 100

L:T:P - 4:1:0

Objectives:

- This course aims at acquainting student with the operations of marketing in international environment.
- To enable students for acquiring knowledge about global agencies

Course outcomes

CO1 : To appraise the facts on Marketing environment and product decisions

CO2: To have an insight of Business ethics and International business ethics

Unit I: International Marketing: Introduction, Reasons and motives for international marketing, features and need of international marketing, advantages, scope of marketing. Indian products abroad, international marketing v/s domestic marketing, competitive or differential advantage, management orientation.

Unit II: International Marketing Environment: Economic, social, political, demographic, technological, challenges in global marketing.

Unit III: International product decisions: Product mix, product life cycle, new product development, product strategies, branding and packaging. Indian brands in the global markets.

Unit IV: International Business Ethics: Concept of ethics in business, social responsibility of international business- environmental and labor issues.

Unit V: Insight of International Trade: EXIM policy, global agencies-WTO, IMF, FERA & FEMA.

Suggested Readings:

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	1	1	1		
CO2	2	2	2	2	1	1	2		

B.COM - V Semester - CBCS Scheme
5.4d BUSINESS DECISIONS-I DSE-1d

Max. Marks : 100

L:T:P - 4:1:0

Objective: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

Course Outcome

CO1 : To appraise the theory of market dynamics and consumer behaviour

CO2: To have an knowledge producer and optimal production

CO3: To have exposure on firm and market organization and business cycle

Unit I: Market Dynamics: Individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply.

Unit II: Theory of Consumer Behaviour: Cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and Giffen goods), revealed preference theory.

Unit III: Producer and optimal production choice: Optimizing behaviour in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behaviour in long run (isoquants, iso-cost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit IV: Theory of firm and market organization: Perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multi plant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma.

Unit V: Business cycle: Definition, phases, boom (prosperity), recession, depression, recovery. Impact of business cycle on business decision. Theories of business cycles: multiplier and accelerator, Keynesian theory

Suggested Readings:

1. Dominick Salvatore (2009)-Principles of Microeconomics,Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	1	1	1		
CO2	2	2	2	2	1	1	2		
CO3	1	1	1	1	1	1	1		

B.COM - V Semester - CBCS Scheme

5.5a RETAIL MANAGEMENT DSE-2a

Max. Marks : 100

L:T:P - 4:1:0

Objectives:

- To familiarize the students about functions of a retailer

- To familiarize the students about retailing in India and International retailing

Course Outcome

CO1: To be able to have knowledge on retail activities and retail sector in India

CO2: To have exposure **International Retailing- Theories of Retail Development or Theories of retail marketing**

CO3: To know the various retail formats

Unit I: Retailing –Meaning of retail and retailing– functions and activities of retailer- the rise of the retailer – Proximity of the consumer – the rise of consumerism

Unit II: Retail In India – Introduction – evolution from the ancient time to today – Kirana stores to Hyper market – drivers of retail change in India – (a) Changing Income Profile (B) Diminishing Difference Between Rural And Urban (C) Changes In Consumption Pattern (D) The Emergence of a Young Earning India.

Unit III: International Retailing- Introduction- market selection and growth stages in internationalization- market entry strategies- reasons for internationalization- internationalization process- problems for new comers

Unit IV: Theories of Retail Development or Theories of retail marketing (a) Environmental Theory (B) Cyclical Theory (C) Conflict Theory.

Unit V:

a) Retail Formats- Retail models (a) Classification on the Basis of Ownership (B) Classification on the Basis of the Merchandise Offered (C) Non - Store Retailing (D) Service Retailing.

b) Information Technologies In Retailing – Integrated system and networking – EDI, bar coding, electronic article surveillance, electronic shelf – labes, social and Ethical issues in retailing

Suggested Readings:

1. Retail Management –U C Mathur
2. Retail management – Suja Nair
3. Retail management - OXFORD

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	1	1	1	2	1	1		
CO2	2	2	2	2	1	1	2		
CO3	1	1	1	1	2	1	1		

B.COM - V Semester – CBCS Scheme
5.5 b BUSINESS RESEARCH METHODS DSE-2b

Max. Marks: 100

L:T:P- 3:1:0

Objective: To enable the students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches.

Course Outcomes

CO1 : To have knowledge on Research and Research proposal

CO2: To have exposure on Data collection and Measurement, scaling

CO3: To have knowledge on data analysis

Unit I: Research: Meaning, Motivation in Research, Research process, Criteria of Good Research. Business Research: Meaning, Nature and Scope– Role of Business Research in decision making and Applications. Problems encountered by Researchers in India.

Unit II: Research Proposal: Criteria of a good Research problem-Sources of Problem, Selection & Definition of Problem. Research Design: Introduction, Meaning, Characteristics of a good research design, need, types of Research Design, Concepts relating to research design.

Unit III: Data Collection: Primary & Secondary data. Survey Vs. Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, email techniques. Qualitative Research Tools: Depth Interviews, focus groups and projective techniques.

Unit IV: Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques- paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Sampling: Sampling techniques, determination of sample size using statistical techniques.

Unit V: Data Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Report writing: Contents of a Research Report. Plagiarism in Business Research – Meaning and effects; Plagiarism detection software.

Suggested Readings:

1. Chawla, D, & Sondhi, N. (2011) Research Methodology Concepts and Cases (1st ed.). Vikas Publishing House
2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.). Pearson, Prentice Hall of India.

3. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9th ed.). Cengage Learning.
4. Johnson, R.A. & Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.). John Wiley & Sons.
5. Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10th ed.). McGraw Hill Education. Education Private Limited

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	2	1	1		
CO2	1	2	2	2	1	1	1		
CO3	1	1	1	1	2	1	1		

B.COM-V Semester-CBCS Scheme

5.5c SECURITY ANALYSIS & PORTFOLIO MANAGEMENT DSE-2c

Max. Marks: 100

L:T:P- 4:1:0

Objective: The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

Course Outcomes

- CO1: To appraise theory of invest management and security analysis
- CO2: To have exposure on portfolio analysis and construction
- CO3: To have knowledge on portfolio evaluation and revision

Unit I: Introduction to Investment Management: Meaning of investment-, objectives, investment v/s speculation, investment v/s gambling, investment avenues, types of security,

types of investors-meaning of portfolio and portfolio management, benefits of diversification- Risk: meaning, type: systematic and unsystematic risk, measurement of risk and expected return of stocks.

Unit II: Security Analysis: Fundamental Analysis: Economy, industry and company analysis. Technical Analysis: Meaning and basic principles of technical analysis- Dow Theory.

Unit III: Portfolio Analysis: Measurement of Risk of a Portfolio and Portfolio Return- Correlation between Security Returns- Mean, Variance computation- calculation of Portfolio risk and return of portfolios with two securities only.

Unit IV: Portfolio construction: Modern Portfolio Theory: Morkowitz Model, Assumptions of Morkowitz Portfolio Theory, Concept of Efficient Frontier, optional Portfolio selection, Limitations of Markowitz Model- Sharpe's Single Index Model: Portfolio construction using Sharpe's Single Index Model. Capital Asset Pricing model (CAPM): Assumptions, Capital Market Line- Security market line pricing of securities with CAPM, Problems in determining underpriced and overpriced securities.

Unit V: Portfolio Evaluation and Revision: Meaning of Portfolio Evaluation, need, Measures: Sharpe Ratio, Treynor Ratio and Jensen's measure. Portfolio Revision: Meaning and constraints. Active and passive portfolio revision strategy.

Suggested Readings:

1. S. Kevin- Investment Analysis and Portfolio Management
2. Prasanna Chandra - Security Analysis and Portfolio Management
3. Punithavathy Pandian - Security Analysis and Portfolio Management
4. K Nagarajan and G Jayabal - Investment and Portfolio Management
5. Sudhindra Bhat- Security Analysis and Portfolio Management
6. Rohini Singh - Security Analysis and Portfolio Management

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	2	1	1		
CO2	2	2	2	2	2	1	1		
CO3	1	1	1	1	2	1	1		

B.COM - V Semester - CBCS Scheme

5.5d HUMAN RESOURCE MANAGEMENT DSE-2d

Max. Marks: 100

L: T: P - 4:1:0

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Course Outcomes

CO1: To appraise theory of Human resource management and human resource

CO2: To have exposure on training and development and performance appraisal

CO3: To have knowledge on human resource maintenance

Unit I: Introduction: Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM v/s HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit II: Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit III: Training and Development: Concept and Importance; Identifying Training and Development Needs; Training Methods Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV: Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation

Unit V: Maintenance: Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

1. Gary Dessler- A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins- Personnel/Human Resource Management, Pearson Education.
3. Bohlendar and Snell- Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M- Human Resource Management. McGraw Hill.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	1	1	1	2	1	1		

CO2	1	1	2	2	1	1	1		
CO3	1	1	1	1	2	1	1		

B.COM -V Semester - CBCS Scheme

5.6a MANAGEMENT OF FINANCIAL INSTITUTIONS DSE-3a

Max. Marks: 100

L: T: P - 4:1:0

Objective: To acquaint students about the importance of financial institutions in economic development.

Course Outcomes

CO1: To introduce to the financial institutions and commercial banks

CO2: To have exposure on regulatory institutions and financial services

CO3: To have knowledge on Mutual funds and hedge funds

Unit -I Financial Institution: Financial Institution– IDBI, SFCs, EXIM Bank – Constitution, Objectives & Functions. Financial Instruments– Treasury Bills, Commercial Papers, Certificates of Deposit, Shares & Debentures.

Unit II: Commercial Banks: Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks. Narasimhan committee report on banking sector reforms.

Unit III: Regulatory Institutions: Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI)– Organization and Objectives.

Unit IV: Financial Services: Meaning& Definition – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance - housing & vehicle finance.

Unit V: Mutual Funds And Hedge Funds: Introduction, structure, types of mutual funds, objectives of mutual funds, regulation of mutual funds. Hedge Funds- meaning, types of hedge funds, Regulation of hedge fund

Suggested Readings:

1. Financial Markets – Gordon N Natarajan

2. Financial Markets and Institutions – Guruswamy
3. Financial Institutions and Markets – Vasanth Desai

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	1	2	1	2	1	1		
CO2	1	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM -V Semester-CBCS Scheme

5.6b INTERNATIONAL FINANCIAL REPORTING STANDARDS DSE-3b

Max. Marks: 100

L:T:P - 4:1:0

Objectives: The objective of this Paper is to equip the students with the essential knowledge of International Financial Reporting Standards and its Practical application.

Course Outcomes

CO1: To introduce to the concept of IFRS and its requirements

CO2: To have exposure on **Requirements for Accounting under IFRS 2 to 14**

CO3: To have knowledge on **BRL for International Financial Reporting:**

Unit I: Introduction to IFRS: Meaning - Need for IFRS. Structure, Vision and Mission of IASB. IFRS Standard setting process. IFRS adoption in IASB Member countries. IASB framework for preparation and Presentation of Financial Statements. IFRS 1- First Time Adoption of IFRS.

Unit II: Requirements for Accounting under IFRS 2 to 6

Requirements for recognition, measurement and disclosure under:

IFRS 2- share based payment, IFRS 3- Business Combinations, IFRS 4- Insurance Contracts, IFRS 5- Non Current Assets held for sale and Discontinued Operations, IFRS 6- Explorations for an Evaluation of Mineral Resources.

Unit III: Requirements for Accounting under IFRS 7 to 14

Requirements for recognition, measurement & disclosure under:

IFRS 7- Financial Instrument, IFRS 8- Operating Segments, IFRS 9- Financial Instruments, IFRS 10- Consolidated Financial Statements, IFRS 11- Joint Arrangements, IFRS 12- Disclosure of Interests in other Entities, IFRS 13- Fair Value Measurements, IFRS 14- Regulatory Deferral Accounts.

Unit IV: IFRS Convergence in India: India's preparedness for IFRS Convergence. Role of ICAI. Gap in IFRS and IND AS

Unit V: XBRL for International Financial Reporting: Framework of extensible Business Reporting Language (XBRL). IFRS Taxonomy. Role of XBRL International in adoption of XBRL in different countries around the world. XBRL adoption in India. Case study analysis.

Reference:

www.ifrs.org

www.ifac.org

www.mca.org

www.ICAI.org

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	1	2	1	2	1	1		
CO2	2	1	2	2	1	1	1		
CO3	2	1	2	1	2	1	1		

B.COM - V Semester - CBCS Scheme**5.6c STRATEGIC CORPORATE FINANCE DSE-3c**

Max. Marks : 100

L:T:P - 4:1:0

Objective: The objective of this paper is to acquaint students with corporate finance and the strategies involved in the corporate decisions.

Course Outcomes

CO1: To introduce to the concept of **Strategic Corporate Finance and fundraising**

CO2: To have exposure on **Financial Distress and Restructuring**

CO3: To have knowledge on **Company Valuation** principles

Unit I: Introduction To Strategic Corporate Finance: Strategy v/s Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition. Strategic Cost Management: Traditional costing Vs Strategic Costing, Relevant costs v/s Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic cost reduction techniques and value chain analysis.

Unit II: Fundraising: Identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition. Alternative sources of financing – alternative sources of financing, Different approach to infrastructure projects financing- Public Private Partnership (PPP) and its relevance.

Unit III: Financial Distress and Restructuring: Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, liquidation of firms. Company disposals: retirement or sale or the sale of a non-core subsidiary, planned exit, forceful retirement and other disposals. Exit strategy- most appropriate exit route, valuation, timing of sale and tax planning opportunities, identification of potential purchasers, approaching the potential purchaser, negotiate with potential acquirers and selection of a preferred purchaser.

Unit IV: Company Valuation: An overview of valuation, valuation principles and practices, the key financial and commercial factors affecting the business. Value enhancement tools & techniques, the link between valuation and corporate finance Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure. Management Buy-ins: Management Buy-in/Buy-outs (“BIMBOs”), Vendor initiated buy-outs / buy-ins. Due Diligence: financial due diligence for both purchasers and financial institutions.

Unit V: Strategic Risk Management:

Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, physical, and operational hedging, value-based management.

Suggested Readings:

- 1.Aswath Damodaran: Corporate finance theory and practice; John Willey & sons, Inc.
- 2.Aswath Damodaran: Strategic Risk Taking: A Framework for Risk Management ; Prentice Hall

3.I M Pandey: Financial Management; Vikas Publishing House
 4.Strategic Financial Management: Prasanna Chandra; McGraw Hill Education (India)
 P.LTD

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	1	2	1	2	1	1		
CO2	2	1	2	2	1	1	1		
CO3	2	1	2	1	2	1	1		

B.COM - V Semester - CBCS Scheme
5.6d INTERNATIONAL FINANCE DSE-3d

Max. Marks: 100

L: T: P - 4:1:0

Objective: To familiarize the students with international financial environment, instruments and institution

Course Outcomes

CO1: To introduce to the concept of **International Finance and Foreign Exchange and Balance Of Payments**

CO2: To have exposure on **Instruments in International Financial Markets** and foreign exchange risk

CO3: To have knowledge on **International Financial Institutions And Liquidity**

Unit I: Introduction to International Finance: Issues involved in international business and finance, methods of payment, international monetary system-fundamentals terms and

concepts – Home currency – foreign currency –direct quote – indirect quote – bid and ask, spot and forward rate –appreciation and depreciations – cross currency rates.

Unit II: Foreign Exchange and Balance Of Payments: Forex market and its intermediaries, ADR, foreign exchange rate, theories foreign exchange rate determination. Components of balance of payment-disequilibrium in the balance of payment – methods of correction of disequilibrium.

Unit III: Instruments in International Financial Markets: Meaning – definition – international financial markets – globalization of capital market, innovation in foreign securities and international portfolio management.

Unit IV: Foreign Exchange Risk: Exchange risk – hedging, forward, future, swaps options, valuation of future and swaps- valuation of options and efficiency of the exchange market.

Unit V: International Financial Institutions And Liquidity: The IMF, international Liquidity and SDR's (special drawing rights)- international banks for reconstructions and development (world bank), international development association, international investment guarantee agency.

Suggested Readings:

1. PG Apte; International Finance,TataMcgraw Hill.
2. Alan C. Shapiro; Multinational Financial Management- Prentice Hall
3. Maurice D. Levi; International Finance- The Markets and Financial Management of Multinational Business- Mcgraw Hill.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	2	2	2	1	2	1	1		
CO2	2	1	2	2	1	1	1		
CO3	2	1	2	1	2	1	1		

B.COM –VI Semester – CBCS Scheme

6.1 GST & CUSTOMS DUTY DSC-14

Max. Marks: 100

L:T:P - 3:1:0

Objectives:

- To equip the students with the knowledge of Goods and services tax.
- To make the B.Com students more knowledge in the field of GST so that they can be self employed as tax consultants

Course Outcomes

CO1: To appraise the theory of GST and Time of supply

CO2: To have exposure on **Input tax Credit and Registration under GST**

CO3: To have knowledge on **In Customs Act 1962 and customs tax**

Unit I: GST: Meaning, Definition-Structure of GST-Types of GST-Features of GST-Benefits of GST. Difficulties in implementation of GST.

GST Definitions –Aggregate Turnover, Agriculturist, Business, Credit note and Debit note, Exempt supplies Input, Input service, Input service Distributor, Intra-state supply of Goods, Job work, Invoice. Composition Levy, Mixed supply, Outward supply, Related Person, Turnover in state.

Unit II: Time of Supply: Introduction, Time of Supply of Goods – Forward charge, Reverse charge, Residuary, special charges – Time of supply of service – Forward charge, Reverse charge, Vouchers, Residuary, Special charges, Problems on determination of Time of Supply – Place of Supply – Problems on determination of Place of Supply - Value of Taxable Supply-conditions, Inclusions consideration not wholly in money, Supply between two related persons, Supply through agent, Cost based value, Residual valuation, Specific Supplies, Service of pure agent problems on determination of value of supply of Goods and Services.

Unit III: Input tax Credit: Meaning, Conditions for taking credit, Ineligible input tax credit, Availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD) – Problems on Input Tax Credit.

Unit IV: Registration under GST: Persons liable for registration, Compulsory registration, Procedure for Registration, Rejection of application for registration, Cancellation of Registration. 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 V: Customs Act 1962: Introduction – Definitions – Notified Goods & Specified Goods - Prohibitions of Importation & Exportation U/S 11 – Free goods- Goods under Negative list- Types of Customs Duty- Point of Levy of Customs Duty- Computations of Assessable Value & Custom Duty.

Suggested Readings:

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	1	1		
CO2	2	1	2	2	1	1	1		
CO3	2	1	2	1	2	1	1		

B.COM-VI Semester-CBCS Scheme**6.2 MANAGEMENT ACCOUNTING DSC-15****Max. Marks: 100****L: T: P - 3:1:0**

Objective: To impart the students knowledge about the use of financial, cost and other data for the purpose of decision making.

CO1: To appraise the theory on scope of Management accounting and budgetary controls

CO2: To have knowledge on standard costing and marginal costing

CO3: To have exposure on Contemporary issues in accounting

Unit I: Introduction to Management Accounting: Meaning, Objectives, Nature, limitations and Scope of management accounting, Difference between cost, financial and management accounting.

Unit II: Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Types of budgets- problems on cash budget, fixed and Flexible budget, sales budget, and production budget.

Contemporary issues in budgeting- Zero base budgeting, Rolling budget, Programme and performance budgeting.

Unit III: Standard Costing: Meaning of standard cost and standard costing, advantages, limitations and applications. Differences between standard costing and budgetary control. Variance Analysis – material, labour, overheads and sales variances.

Unit IV: Marginal Costing: Absorption v/s Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit Volume ratio. Break- even analysis-algebraic and graphic methods. Angle of incidence, margin of safety.

Decision Making: Pricing, product profitability, make or buy, operate or shutdown, acceptance or rejection of export order and Key factor.

Unit V: Contemporary Issues: Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg-Introduction to Management Accounting .
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S.Mark Young-Management Accounting.
3. Singh, Surender- Management Accounting .
4. Garrison H., Ray and Eric W. Noreen-Managerial Accounting.
5. Goel, Rajiv- Management Accounting.
6. Arora, M.N- Management Accounting.
7. Maheshwari, S.N. and S.N. Mittal.-M a n a g e m e n t Accounting.
8. Singh, S. K. and Gupta Lovleen- Management Accounting – Theory and Practice.
9. Khan, M.Y. and Jain, P.K- Management Accounting.
10. H.V. Jhamb- Fundamentals of Management Accounting.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	1	1		
CO2	2	1	2	2	1	1	1		
CO3	2	1	2	1	2	1	1		

B.COM - VI Semester - CBCS Scheme

6.3 PROJECT WORK SEC-4

Max. Marks : 100

L:T:P - 1:1:2

B.COM - VI Semester - CBCS Scheme

6.3 EVENT MANAGEMENT SEC-4

Max. Marks : 100

L:T:P - 3:1:0

Objectives: The objective is to provide students with a conceptual framework of event management, event services, conducting event and managing public relations.

Course Outcomes

CO1: To appraise the theory on Event Management and procedures

CO2: To have knowledge on conduct of event and public relations

CO3: To have exposure on Corporate events

Unit I: Introduction to Event Management: Meaning of events, analysis of events, types of events, persons involved in organizing events – Event planner, event – coordinator, information manager, logistic – manager, catering manager, security manager, infrastructure manager, ticket/revenue collector, decoration – in – charge and others (role and functions). Event manager – Role and responsibilities.

Unit II: Event Management Procedure: Principles for holding an Event. License, permissions from authorities. Preparing template for event management. Arrangements for holding an event – Building control, Fire extinguisher, Ambulance services, Electricity supply, Water supply, Security services, Entertainment, Sound system, Safety of guests. Concern about environment. Phonographic performance license – Importance (case study).

Unit III: Conduct of an Event: Event planning – Meaning and importance. Event planning schedule. How to plan an event? Steps involved in planning corporate events. Event checklists, event checklists for event manager. Computer aided event management – Need and importance.

Unit IV : Public Relations (PR): Concepts of PR – Meaning and definition, objectives of PR, features of PR, basic functions of public relation office. Advantages and limitations of PR. Key PR tools. Media, different types, media management. Brain storming sessions, Types of brain storming. Tips for better brain storming.

Unit V: Corporate Events: Introduction, types of corporate events – conference, seminars, trade shows, business dinner, product launch, shareholders meeting, award ceremonies, incentives events (arrangements to be made, role, responsibilities of an event organizers to be discussed, budgets to be prepared). Elements of successful special events. Need for entertainment in corporate events. Reporting of corporate events.

Suggested Readings:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.

ISBN: 0-471- 26306-0

2. Ghouse Basha – Advertising & Media Mgt
3. Anne Stephen – Event Management
4. K. Venkataramana, Event Management, SHBP.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	1	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM - VI Semester - CBCS Scheme

6.4a FINANCIAL INSTRUMENTS DSE-4a

Max. Marks: 100

L:T:P - 4:1:0

Objectives: The objective is to provide students with a conceptual framework of Money Market and financial derivative and commodity derivative instruments.

Course Outcomes

CO1: To appraise the facts of Investment environment and money market

CO2: To have knowledge on equity and bonds

CO3: To have exposure on financial derivative and commodities

Unit I: Investment environment: Physical assets v/s financial assets. Financial innovations in recent times.

Unit II: Money market Instruments: Treasury Bills, Certificate Of Deposits, Commercial Paper Repos and reverse Repos, call money market, LIBON market yields on money market instruments.

Unit-III: Equity and Bond instruments: Equity shares- IDRs, GDRs, ADRs, Preference shares, Government securities, Corporate Bonds, Debentures. Trading on stock exchanges

Unit IV: Financial Derivative Instruments: Forwards, Futures, Options, Swaps. Types of Financial derivatives-Interest rate, currency, credit etc., Trading on stock exchanges.

Unit V: Commodity Derivative instruments: Forwards, Futures, Options, Swaps, Types of commodity derivatives- metals, energy, commodity etc., Trading on stock exchanges.

Suggested Readings:

1. Financial institutes and markets- Vasanth Desai
2. Indian financial system- K.P.M. Sundaram
3. Indian economy- M.C. Vaish.
4. Indian financial system- Gordon
Financial institutions and markets – L.M. Bhole

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	1	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM - VI Semester - CBCS Scheme

6.4b INTERNATIONAL BUSINESS DSE-4b

Max. Marks: 100

L:T:P - 4:1:0

Objectives: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Course Outcomes

CO1: To appraise the facts **International Business and Theories of International Trade:**

CO2: To have knowledge on **Regional Economic Co-Operation and Organizational Structure**

CO3: To have exposure on **Foreign Trade Promotion Measures And Organizations In India**

UNIT I: International Business:

- a. Introduction to International Business: International business vs. domestic business: Complexities of international business; Modes of entry into international business. Globalization and its importance in world economy; Impact of globalization.
- b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments(brief)

UNIT II : Theories Of International Trade:

- a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference and Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.
- b. *International Organizations and Arrangements*: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).

UNIT III: Regional Economic Co-Operation:

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management;
Foreign investments - types and flows; Foreign investment in Indian perspective.

UNIT IV: Organizational Structure For International Business Operations:

- a. Organizational structure for international business operations; International business negotiations.
- b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

UNIT V: Foreign Trade Promotion Measures And Organizations In India:

- a) Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- b)Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Suggested Readings:

1. International Business – P. Subba Rao

2. International Business - Francis Cherunilam
3. International Business – C.B Gupta
4. International Business – K.S Ashwathappa.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	1	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM -VI SEMESTER - CBCS Scheme

6.4c BUSINESS LEGISLATION DSE-4c

Max. Marks:100

L:T:P - 4:1:0

Objectives: To acquire special knowledge of law and practice relating to Legislation.

Course Outcomes

CO1:To appraise the facts of IPR and patents for products

CO2: To have knowledge on **Trademarks and Right information ACT**

CO3: To have exposure on **Foreign Exchange Management Act, 1999**

Unit I: Introduction –Meaning , Protection of Intellectual Property– Copyrights, Trademarks , Patents, Designs , utility Models , Trade secrets, and Geographical Indications – Bio-diversity and IPR – Competing Rationales for Protection of Intellectual Property Rights.

Recent developments in Patent system –software and business method Patenting in India & other Jurisdiction – Patentable Inventions with special Reference to Bio-technology Products entailing Creation of new Forms of Life.

Unit II: Patents: concept of Patents –Product / process Patents & terminology – duration of patents- Law & Policy Consideration elements of Patentability – novelty & non obviousness (inventive steps and Industrial application, Non –Patentable Subject Matter –Procedure for Filing of Patent Application & types of Applications –Procedure for Opposition .

Unit III: Trade marks – the rationale of Protection of trademark as (a) an aspects of commercial and (b) Consumer rights – definition and concept of Trademarks – different kinds of marks(brand names, logos, signatures, symbols, well known marks, certification marks and service marks) – Non Registrable Trademarks – Procedure for Registration of Trade marks – opposition Procedure – WIPO Internet Dmain Name Process.

Unit IV: Right to Information Act , 2005 : Right to Information , Obligations of Public Authorities , Designation of Public Information officers , Disposal of Requests , Exemption from Disclosure of Information , third party Information , Powers and functions of Information Commission , Appeal and Penalties.

Unit V: Foreign Exchange Management Act, 1999: Objectives, Regulation and management of Foreign Exchange : Dealing in Foreign Exchange , holding of Foreign Exchange, current account transactions , capital account Transactions Repatriation, authorised person.

Suggested Readings:

1. Elements Of Business Law – Mc Kuchhal .
2. Business Laws -Taxman.
3. Business Legislation – Ca Ramgopal.
4. Business Legislation For Management - Mc Kuchhal.
- 5.Small Business Guide – Nicholos Humphery

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	1	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM - VI Semester - CBCS Scheme

6.4d STRATEGIC MANAGEMENT DSE-4d

Max. Marks: 100

L:T:P-4:1:0

Objectives: To explore conceptual framework and models which assist to analyse competitive situation

Course Outcomes

CO1: To have an idea on **Strategic Management and Levels of strategies**

CO2: To have knowledge on **Functional level strategies and Implementation of strategies**

CO3: To have exposure on **Strategy Evaluation**

Unit I: Strategic Management: Meaning, definition-elements -Developing corporate vision, mission, goals and objectives of a business. SWOT Analysis.

Unit II: Levels of strategies: Global level, Business level, Industrial level and Corporate levels strategies. Debottlenecking- learning curve-Experience Curve.

Unit III: Functional level strategies: Marketing, production, operations and R&D plans and policies. Personnel and financial plan and policies.

Unit IV: Implementation of strategies: Project implementation, resource allocation, organization structure- corporate culture-leadership styles and Ethics.

Unit V: Strategy Evaluation: Bench marking-Balance Score Card – Economic value Added- Reverse engineering-Business process reengineering- measurement of performance and control.

Suggested Readings:

1. Strategic management-Kesho Prasad
2. Strategic Management-Charles W L Hill Gareth R. Jones
3. Strategic Management-David, Fred R
4. Strategic Management in Action-Coulter, Mary K
5. Business Policies and Strategic Management-Glueck, William F, Lawrence R Jaud.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	1	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM – VI Semester – CBCS Scheme

6.5a BUSINESS STATISTICS DSE-5a

Max. Marks:100

L:T:P- 4:1:0

Objectives: To familiarize the students with calculation of average and tests and to ensure the knowledge and its implementation in research field.

Course Outcomes

CO1: To able to perform Uni-variate analysis and Bi-Variate Analysis

CO2: To have knowledge on **Index numbers and Time series analysis**

CO3: To have exposure on **Probability theory**

Unit I: Uni-variate Analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit II: Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

Unit III: Index Numbers

Meaning and uses of index numbers; Steps in Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Unit IV: Time-Series Analysis :Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Unit V: Probability Theory

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Baye's theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution

Suggested Readings:

1. S.P. Gupta (S.P.) : Statistical Methods, Sultan Chand & Sons, 34th Edition
2. Richard Levin & David Rubin : Statistics for management, Prentice Hall
3. J. K. Sharma, *Business Statistics*, Pearson Education.
4. S.C. Guptha : Business Statistics
5. Pillai & Bagavathi: Business Statistics

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	1	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM - VI Semester - CBCS Scheme
6.5b INSURANCE MANAGEMENT DSE-5b

Max. Marks: 100

L: T: P- 4:1:0

Objectives: The course is framed to create an appreciation of importance in business areas. To know the rules and regulations in a simple manner, along with learning outcomes.

Course Outcomes

CO1: To appraise theory of **Management Functions in Insurance Business** Problems faced by Life Insurance Business

CO2: To have knowledge on **Frauds in Insurance**

CO3: To have exposure on A Study of Salient features of Insurance Act, 1973 and : 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 – Licensing Functions of IRDA – Qualifications – Functions.

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

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	1	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM - VI Semester - CBCS Scheme

6.5c ORGANISATIONAL BEHAVIOUR DSE-5c

Max. Marks: 100

L:T:P - 4:1:0

Objectives: To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization.

Course Outcomes

CO1: To appraise theory of **Organizational Behavior and Personality**

CO2: To have knowledge on **Perception, Attitude and Learning and Groups and Teams**

CO3: To have exposure on **Motivational Theories of organizational development**

Unit I: Introduction to Organizational Behavior: Organization- Concept, features and types. Organizational Behavior – concept, meaning, scope, characteristics and role. Evolution, challenges and opportunities for O.B.

Unit II: Personality: Meaning, characteristics and determinants. Theories– Psychoanalytical Theory. Erikson stages, Cheis Argyeis’s immateriality – Maturity Theory, Traits Theory and Self theory. Personality traits.

Unit III: Perception, Attitude and Learning: Perception – concept, nature, process and factors influencing perceptual set. Attitudes – Meaning, definition, nature, components and sources. Learning – concept, nature, theories of learning, principles and determinants of learning

Unit IV: Groups and Teams: Groups – Definitions, types, reasons for group formation. Groups Dynamics – Definition and features. Teams – Meaning , Groups v/s Teams, features, importance and types.

Unit V: Motivational Theories: Meaning, Types of motivation, importance, Hygienic maintaince theory, Vroom’s Expectancy theory, MC Gregor’s theory of X,Y,and Z, Alderfer’s ERG theory. Porter and corler model of motivation

Suggested Readings:

1. Koontz & Heinz Weihrich-Essential of management McGraw Hill (1999)
2. Kaul, Vijay kumar- Management- Text & Cases, Vikas Publishing, New Delhi, 2015
3. Stoner&Wankel-Management
4. Stephen P. Robbins and Mary Coulter-Management, Pearson

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	2	1	2	2	1	1	1		
CO3	1	1	2	1	2	1	1		

B.COM -VI Semester - CBCS Scheme

6.5d MANAGEMENT INFORMATION SYSTEM DSE-5d

Max. Marks: 100

L:T:P - 4:1:0

Objective: To equip the students with finer nuances of MIS.

Course Outcomes

CO1: To know the working of MIS and fundamentals of information system

CO2: To have knowledge on **Development of MIS and business applications**

CO3: To have exposure on **Advanced Concepts In Information Systems**

Unit I: MIS v/s data, Information as a resource in decision making, levels of decision making and nature of information needed. MIS – meaning and definition, objectives, scope, role, advantages and dis-advantages of MIS. MIS and decision support system.

Unit II: Information Systems: Introduction ,Fundamentals , Types , Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

Unit III: Development of MIS – Development of long range plans of the MIS – ascertaining the class of information – determining the information requirement – development and implementation of the MIS – the factors of success and failures of MIS.

Unit IV: Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

Unit V: Advanced Concepts In Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle

Suggested Readings:

1. Management Information System: O Brian, TMH.
2. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
3. Information System for Modern Management: Murdick, PHI.
4. Management Information System: Jawadekar, TM

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	2	1	2	2	1	1	1		
CO3	1	1	2	1	2	2	1		

B.COM - VI Semester - CBCS Scheme

6.6a OFFICE MANAGEMENT AND SECRETARIAL PRACTICE DSE-6a

Max. Marks: 100

L: T: P - 4:1:0

Objectives: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

Course Outcomes

CO1: To know the working of **Office And Office Management and Filing And Indexing:**

CO2: To have knowledge on **Mailing Procedures & Office Forms, Office Forms And Stationeries**

CO3: To have exposure about **modern Office Equipment's and budget**

Unit I:

a) Office And Office Management:

Meaning of office. Functions of office – primary and administrative management functions, importance of office. office manager - essential qualifications., qualities and duties.

b) Filing And Indexing: Filing - Meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, Indexing - Meaning and need for indexing, various types of indexing.

Unit II: Mailing Procedures & Office Forms:

Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

Unit III: Office Forms And Stationeries: office forms - introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Office stationeries-

Introduction, Types of stationeries used in office, importance of managing Stationeries, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardisation of stationery.

Unit IV: Modern Office Equipments:

Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

Unit V: Office Budget: Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

Suggested Readings

- 1.Office Management:V.Balachandran, TATA Mcgraw-Hill education-2009
- 2.Office Management-R.S.N PILLAI S.CHAND PUBLISHING 2008

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	2	1	2	2	1	1	1		
CO3	1	1	2	1	2	2	1		

B.COM - VI Semester- CBCS Scheme

6.6b BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY DSE-6b

Max. Marks: 100

L: T: P - 4:1:0

Course Outcomes

CO1: To know the basics of **business Ethics and CSR**

CO2: To have knowledge on **International framework for Corporate Social Responsibility**

CO3: To have exposure about **CSR-Legislation In India & the world and Identifying key stakeholders of CSR & their roles**

Unit I: Business Ethics: Introduction, meaning, scope, types of ethics, characteristics, factors, influencing business ethics, importance of business ethics, arguments for and against business ethics.

Unit II: Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom

line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR; Initiatives in India.

Unit III: International framework for Corporate Social Responsibility: Millennium Development goals, Sustainable development goals, Relationship between CSR and MDGs. United Nations (UN) Global Compact 2011. UN guiding principles on business and human rights. OECD CSR policy tool, ILO tri-partite declaration of principles on multinational enterprises and social policy.

Unit IV:

a) CSR-Legislation In India & the world: Section 135 of Companies Act 2013. Scope for CSR Activities under Schedule VII, Appointment of Independent Directors on the Board, and Computation of Net Profit's Implementing Process in India.

b) The Drivers of CSR in India: Market based pressure and incentives civil society pressure, the regulatory environment in India Counter trends. Performance in major business and programs. Voluntarism Judicial activism.

Unit V: Identifying key stakeholders of CSR & their roles: Role of Public Sector in Corporate, government programs that encourage voluntary responsible action of corporations. Role of Nonprofit & Local Self Governance in implementing CSR; Contemporary issues in CSR & MDGs. Global Compact Self Assessment Tool, National Voluntary Guidelines by Govt. of India. Understanding roles and responsibilities of corporate foundations.

Suggested Readings

1. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
2. The World Guide to CSR - Wayne Visser and Nick Tolhurst
3. Innovative CSR by Lelouche, Idowu and Filh

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	2	2	2	2	2	1	1		
CO3	1	1	2	1	2	2	1		

B.COM -VI Semester- CBCS Scheme

6.6c WORKING CAPITAL MANAGEMENT DSE-6c

Max. Marks: 100

L:T:P - 4:1:0

Objectives: To acquaint students with the techniques of financial management and their applications for business decision making.

Course Outcomes

CO1: To know the basics of **Working Capital Management and Cash Management**

CO2: To have knowledge on **Fund Flow and Cash Flow Statement and Receivables Management**

CO3: To have exposure on **Inventory Management**

Unit I: Working Capital Management: Meaning, Concepts, components of working capital, factors affecting working capital requirement, operating cycle, sources of short-term finance. Problems on working capital estimation.

Unit II: Cash Management: Meaning, objectives of cash management, Motives for holding cash, cash management optimisation models- Baumol Model, Miller and Orr Model. Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, investment of surplus funds- liquid and risk free securities

Unit III: Fund Flow and Cash Flow Statement

- a) Fund flow statement- Meaning and concept of funds, meaning and definition of fund flow statement, significance and limitations. Preparation of fund flow statement.
- b) Cash flow statement- Meaning, sources, uses, significance and limitations of cash flow statement, comparison between fund flow and cash flow statement. Preparation of cash flow statement(AS per AS-3)

Unit IV: Receivables Management: Meaning, Objectives, factors affecting, Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost.

Unit V: Inventory Management: Meaning and objectives, Motives for holding inventory, cost of holding inventory. Techniques of inventory management- ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock, EOQ, FSN , JIT, VED, Ageing schedules

Suggested Readings:

- 1) Shashi K Gupta and R K Sharma- Financial management
- 2) M Y Khan and T K Jain- Financial management
- 3) V K Bhalla- Working capital management
- 4) Dr. S P Gupta- Financial management
- 5) Maheshwari and Maheshwari- Financial Management
- 6) Dr. R P Rustagi- Financial Management

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7		
CO1	1	2	2	1	2	2	2		
CO2	2	2	2	2	2	1	1		
CO3	2	1	2	1	2	2	1		

B.COM - VI Semester - CBCS Scheme

6.6d BUSINESS DECISIONS-II DSE-6d

Max. Marks: 100

L: T: P - 4:1:0

Objectives: To familiarise the students about the demand forecasting and pricing policies and practices

Course Outcomes

CO1: To know the basics of **Managerial Economics and Demand and Demand Forecasting**

CO2: To have knowledge on **Production and Cost Analysis and Pricing Policies and Practices**

CO3: To have exposure on **Capital Budgeting**

Unit I: Introduction to Managerial Economics-Definitions and Scope-Fundamental Economic Principles that aid managerial decisions: Opportunity Cost Principles-Incremental

Principles-Principle of Time Perspective- Discounting Principle- Equimarginal Utility Principle.

Unit II: Demand and Demand Forecasting: Demand-Meaning-Law of Demand-Demand Schedule-Demand Curve-Exceptions to Law of Demand-Demand Determinants.

Demand Forecasting: Meaning-Objectives-Factors involved in Demand Forecasting-Methods of Forecasting: Survey Method-Moving Average Method-Semi-average Method-Least Square Method.

Unit III: Production and Cost Analysis-Concept of Production function-Laws of Returns to Scale-Economies of Scale-Cost concept-Fixed and Variable Cost- Explicit and Implicit Cost-Marginal and Average Cost. Market Structures: Meaning and Features of Perfect and Imperfect Markets-price and Output Determination under Oligopoly-Kinky Demand Curve.

Unit IV: Pricing Policies and Practices-Cost Plus Pricing or Mark-up Pricing-Marginal Cost Pricing-Illustration with problems-Multiple Product Pricing-Competitive Bidding of Prices.

Unit V: Capital Budgeting-Meaning and importance-Techniques-Pay Back Period method-Present Value method illustration with problems.

Cost of Capital: Meaning and importance-Equity Capital-Preference Share Capital-Debt Capital-Earnings Per Share-Earning Before Interest and Tax (EBIT)-illustrations and problems.

Suggested Readings

1 Economics for Business Decisions- Frank livesey

2 Business Economics and Managerial Economics – Treforjones

VI SEMESTER CBCS SCHEME

6.3 PROJECT WORK –SEC-4

Marks: 100

L: T: P-1:1:2

C1 - Proposal of Project Work - 15Marks

C2 - Progress of Project Work - 15Marks

VIVA - 20 Marks

Valuation of Report - 50 Marks

JSS COLLEGE FOR WOMEN (Autonomous)
Sarswathipuram, Mysuru-09

Department of Commerce

Model Question Paper

(For all Courses except QT, Computer Applications in Business & Computer for Accounting)

B.Com Programme

Time 3hrs

Maximum Marks: 70

Allocation of marks and Model Question Paper Commerce

- I. The question paper carries 70marks.
- II. It is divided into 3 Parts , Part A, Part B and Part c
- III. Part A carries 30 marks.....2X15=30
- IV. Part B carries 20 marks.....2X10=20
- V. Part c carries 20 marks.....4X5=20

B.Com

Question Paper Pattern

(For all courses except Business Mathematics, QT, Computer Application in Business & Computerised Accounting System)

PART-A

Answer the following. Each question carries 15 marks.

2X15=30

- 1.

OR

2.
3.

OR

4.

PART-B

Answer the following. Each question carries 10 marks.

2X10=20

5.

OR

6.
7.

OR

8.

PART-C

Answer any four of the following. Each question carries 5 marks.

4X5=20

9.
10.
11.
12.
13.
14.

**B.Com
Question Paper Pattern**

5.2 Business Mathematics

Time: 3hrs

Max. Marks: 70

PART-A

Answer the following. Each question carries two marks.

10X2=20

1. a. f.

- | | |
|---------|---------|
| b. | g. |
| c. | h. |
| d. | i. |
| e. | j. |

PART-B

Answer any four of the following . Each question carries 5 marks. 4X5=20

2.
3.
4.
5.
6.

PART-C

Answer any three of the following. Each question carries ten marks.
3X10=30

7.
8.
9.
10.

B.Com Question Paper Pattern

3.6 Computer Applications in Business

Time: 3hrs

Max. Marks: 50

PART-A

Answer the following. Each question carries two marks. 10X2=20

1. a.

- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.

PART-B

Answer any two of the following. Each question carries five marks. 2X5=10

- 2.
- 3.
- 4.

PART-C

**Answer any two of the following. Each question carries ten marks.
2X10=20**

- 5.
- 6.
- 7.

B.Com Question Paper Pattern 4.6 Computer for Accounting

Time: 3hrs

Max. Marks: 70

PART-A

Answer the following. Each question carries two marks. 10X2=20

- 1. a.
- b.
- c.

- d.
- e.
- f.
- g.
- h.
- i.
- j.

PART-B

Answer any four of the following. Each question carries five marks. 4X5=20

- 2.
- 3.
- 4.
- 5.
- 6.

PART-C

Answer any three of the following. Each question carries ten marks. 3X10=30

- 7.
- 8.
- 9.
- 10.

B.COM–V Semester – CBCS Scheme

5.1 BUSINESS TAXATION DSC -12

Max. Marks: 100

L:T:P - 4:1:0

Objective: This course is to acquaint students on Business Taxation and Tax planning and its impact on business decision making.

Unit I: Assessment of HUF – Residential status of HUF – Computation of Total income and Tax liability of HUF

Unit II: Assessment of Partnership Firm– Book Profit – Computation of Total Income and Tax Liability of the firm

Unit III: Assessment of Co-operative Societies: Meaning-Taxable Incomes- Deductions under chapter VI A- Rates of Income tax- Problems on Taxable income and Tax liability.

Unit IV: Assessment of Company–Residential status. Deductions under chapter VIA - Computation of Total Income and Tax Liability-MAT u/s115 JB

Unit V: Corporate Tax planning : Tax Planning for new business- Location, Nature and Size of Business-Forms of business organization-Tax planning relating to capital structure decision, Dividend policy-inter corporate dividend and bonus shares.

Suggested Readings:

1. Income tax law and practice-Dr.H.C.Mehrotra
2. Income tax law and practice-V.P.GourD.P.Narang
3. Income tax law and practice-V.K.Singhania
4. Income Tax-T N Manoharan

JSS COLLEGE FOR WOMEN (Autonomous)

Saraswathipuram Mysore-9

Choice Based Credit System

CBCS Scheme

Bachelor of Computer Science (B.Sc)

(2018-19)

DEPARTMENT OF COMPUTER SCIENCE

JSS COLLEGE FOR WOMEN (AUTONOMOUS)

SARASWATHIPURAM MYSURU-570009

CBCS Syllabus - B.Sc. (Computer Science) for 2018-2019 onwards

Year	Sem	Corse	Title	Hours / Week			Credits			Maximum Marks						Exam Duration	Total Marks
				L	T	P	L	T	P	Th IA		Pr IA		Exam			
				L	T	P	L	T	P	C1	C2	C1	C2	Th	Pr		
I	I	DSC 1	Programming in C and Python	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
	II	DSC 2	Problem Solving and Data Structure	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
II	III	DSC 3	Operating Systems and Software Engineering	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
	IV	DSC 4	RDBMS and Visual Programming	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
III	V	DSE 5.1	JAVA and Computer Networks	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
		DSE 5.2	Internet Programming	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
		DSE 5.3	Multimedia Computing	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
		SEC 1.1	Office Automation	1	0	2	1	0	1	05	05	05	05	40	40	2 Hours	50
		SEC 1.2	XML Programming	1	0	2	1	0	1	05	05	05	05	40	40	2 Hours	50
	VI	DSE 6.1	Advanced Visual Programming	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
		DSE 6.2	Object Oriented Analysis and design	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
		DSE 6.3	Mobile Application	4	0	4	4	0	2	10	10	05	05	70	50	3 Hours	100
		SEC 2.1	R Programming	1	0	2	1	0	1	05	05	05	05	40	40	2 Hours	50
		SEC 2.2	Tally	1	0	2	1	0	1	05	05	05	05	40	40	2 Hours	50

**JSS COLLEGE FOR WOMEN (AUTONOMOUS)
SARASWATHIPURAM MYSURU-570009**

CBCS SCH

EME FOR B.Sc. (Computer Science) PROGRAMME

I SEMESTER

Ability Enhancement Course	Course	Credits
AECC 1.1	English	3
AECC 1.2	Kannada / MIL-1	3
AECC 1.3	Constitution of India	2

II SEMESTER

Ability Enhancement Course	Course	Credits
AECC 1.1	English	3
AECC 1.2	Kannada / MIL-1	3
AECC 1.3	Environmental Studies	2

III SEMESTER

Ability Enhancement Course	Course	Credits
AECC 1.1	English	3
AECC 1.2	Kannada / MIL-1	3

IV SEMESTER

Ability Enhancement Course	Course	Credits
AECC 1.1	English	3
AECC 1.2	Kannada / MIL-1	3

Programme Outcomes

1. Able to scale new academic heights by pursuing post graduate and other relevant/ related courses
2. Informed and enlightened citizens by acquiring knowledge of Life & Physical sciences
3. Successful entrepreneurs in the areas of Lab technicians/ Soil testing/ Mushroom culture/ Horticulture
4. Eligible for recruitment in middle / higher order jobs
5. Entrepreneur in tissue culture
6. Entrepreneur in clinical laboratory / Pathology
7. Successful Indian Administrative Services/ Karnataka Administrative Services officers.

B.Sc I SEMESTER

DSC 1

Credit (L: T: P = 4: 0: 2)

Programming in C and Python (Theory)

Course Outcomes

CO1: To be able to implement basics of C language, Operators and control structure

CO2: To Demonstrate the string handling, functions and unions and pointers

CO3: To be able to implement basic python operators and control statements

CO4: To demonstrate the structures using python

Unit-1

16 Hrs

Introduction to C language– History, Features and Applications of ‘C’. Programming preliminaries – Character set, definitions and declarations of Identifiers, Variables, Constants, Keywords, Data types with examples.

Operators & expressions – Various operators & expressions, Operator precedence with example programs

Control structures – Decisions making and branching statements, Decisions making and looping statements with example programs. **Arrays** – Definition and need of arrays, 1-d and 2-d arrays with example programs. Introduction to multidimensional arrays.

Unit - 2

16 Hrs

String handling – Declarations, Initialization, reading and writing of strings, operations and string functions with example programs.

Functions: Definition and need of functions. Library functions, user defined functions in detail, functions and arrays, recursion, storage classes with example program. **Structures and Unions** – Definition and use of structures. Declaring, initializing and accessing structure member, arrays of structures, introduction to union.

Pointers - Introduction to pointers, Declaring and initializing a pointer, accessing a variable using pointer. pointers and arrays, pointers and functions, pointers and structures with example programs.

Unit - 3

16 Hrs

Overview of Programming: Structure of a Python Program, Elements of Python

Introduction to Python: Python Interpreter, Using Python as calculator, Python shell, Indentation. Atoms, Identifiers and keywords, Literals, Strings, Operators (Arithmetic operator, Relational operator, Logical or Boolean operator, Assignment, Operator, Ternary operator, Bit wise operator, Increment or Decrement operator). Input and Output Statements,

Unit - 4

16 Hrs

Creating Python Programs: Control statements Conditional Statement- if...else, Difference between break, continue and pass. (Looping- while Loop, for Loop, Loop Control)

Structures: Numbers, Strings, Lists, Tuples, Dictionary, Date & Time, Modules, Defining Functions, Exit function, default arguments.

Reference Books:

1. C Programming for BCA - Srikanth
2. E. Balaguruswamy – Programming In C – Second edition – Tata Mcgraw Hill Publishing.
3. V. Rajaraman – Computer programming in c – PHI 2000.
4. Byron S Gottfried–Schaum’s outline of theory and problems of programming with C
5. M G Venkatesh Murthy - Programming in C.
6. P. K. Sinha & Priti Sinha , “Computer Fundamentals”, BPB Publications, 2007.
7. Dr. Anita Goel, Computer Fundamentals, Pearson Education, 2010.
8. T. Budd, Exploring Python, TMH, 1st Ed, 2011
9. Python Tutorial/Documentation www.python.org 2010
10. Allen Downey, Jeffrey Elkner, Chris Meyers , How to think like a computer scientist : learning with Python , Freely available online.2012

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	1	1	1	1	-
CO2	1	2	2	1	2	1	1
CO3	1	1	1	1	1	1	1
CO4	1	1	1	1	1	1	1

DSC 3: Programming in C and python (Practical)

Part-A:

1. PROGRAM to find the roots of the quadratic equation using nested if.
2. Given two numbers PROGRAM to perform arithmetic operations using switch statement.
3. PROGRAM to generate Fibonacci series upto N numbers and to find palindrome or not using Switch Statement.
4. PROGRAM to generate prime numbers using for loop.
5. Program to find sin/cos series using any of the loops.
6. PROGRAM for Addition and Subtraction two M X N matrices
7. PROGRAM to multiply two M X N matrices using Functions
8. PROGRAM to find the factorial of a number using recursion.
9. PROGRAM to find the length, concatenate, copy the strings using inbuilt functions.
10. PROGRAM to calculate the marks card of student using structure.
11. PROGRAM to swap two numbers using function and pointers.

Part-B:

1. WAP to calculate total marks, percentage and grade of a student. Marks obtained in each of the three subjects are to be input by the user. Assign grades according to the following criteria Grade A: Percentage ≥ 80 , Grade B: Percentage ≥ 70 and < 80 , Grade C: Percentage ≥ 60 and < 70 , Grade D: Percentage ≥ 40 and < 60 , Grade E: Percentage < 40
2. WAP to find the largest of three number
3. WAP to find the given number is Palindrome or not
4. WAP to display the first n terms of Fibonacci series.
5. WAP to find factorial of the given number
6. Generate Prime Numbers
7. WAP to find sum of the following series for n terms: $1 - 2/2! + 3/3! - \dots - n/n!$
8. WAP to Transpose a Matrix
9. WAP to calculate the sum and product of two compatible matrices.

B.Sc II SEMESTER

DSC 2

Credit (L: T: P = 4: 0: 2)
Problem Solving and Data Structures (Theory)

Course Outcomes

CO1: To be familiar with problem solving techniques and file operations

CO2: To Demonstrate the operations on Arrays with search and sort operations

CO3: To implement basic concepts of stack, queue and linked list

CO4: To expose to advance real time operations in linked list

Unit 1:

16 Hrs

Techniques of Problem Solving: Concept of problem solving, Problem definition, Program design, Debugging, Types of errors in programming, Documentation, Flowcharting, decision table, algorithms, Structured programming concepts, Programming methodologies viz. top-down and bottom-up programming. **Basic File System Operations:** Create, open, close, extend, delete, read-block, write-block, protection mechanisms. **Data Structure:** Fundamentals, Primitive & Non primitive data structure, Operations on primitive data structure.

Unit 2:

16 Hrs

Arrays: Introduction as linear data structure, Different operations on array:

Traversal, Insertion, Deletion, Sorting, Searching, Merging, Simple applications to implement traversing, **Sorting:** Bubble sort, insertion sort, selection sort, merge sort.

Searching - linear search, binary search. Merge 2 arrays.

Two dimensional arrays as linear data structure: Memory representation with address computation, Computation of simultaneous equation using Gauss elimination procedure.

Stack: Introduction as linear data structure, Memory representation of stacks, Push & Pop operations, Implementation of Push and Pop algorithms using arrays, and linked list, application of stack:

Unit 3:

16 Hrs

Linear Queue: Introduction as linear data structure, Memory representation of linear queue, Different operations on linear queue, insertion, deletion, implementation of insertion & deletion algorithms using arrays, Disadvantages of linear queue. Application of Queues.

Circular Queue: Introduction as linear data structure, Memory representation of circular data structure, Different operations on circular queue, insertion, deletion, Implementation of insertion & deletion algorithms using arrays. **Single Linked List:** Introduction as linear data structure, Memory representation of linked list, Different operations on linked list (inserting

and deleting a node at front rear and at position), traversing, searching an item in linked list in sorted list and in unsorted list,

Unit 4:

16 Hrs

Double Linked List: Inserting a node into the linked list, Deleting a node from the linked list, Concept of garbage collection, Variations in linked list, difference between single and double linked list and application of linked list.

Trees : Introduction as nonlinear data structure ,Concepts of node, terminal node, depth, general tree, Definition for binary tree, left skewed tree, right skewed tree, Memory representation using arrays and linked list, Tree traversal algorithms (preorder, post order, in order) using recursive method, Implementation of tree traversal algorithms using linked list representation, hashing.

Text books :-

1. Trembly and Sorenson- Data structure - Tata McGraw Hill Pub
2. Dromey - How to solve it by computer - PHI
3. Rajaraman. V – Data Structure Studies of Computer Science

Reference Books:

1. M.T. Goodrich, R. Tamassia and D. Mount, Data Structures and Algorithms in C++, John Wiley and Sons, Inc., 2004.
2. T.H. Cormen, C.E. Leiserson, R.L. Rivest and C. Stein, Introduction to Algorithms, 2nd Ed. Prentice-Hall of India, 2006.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	1	1	1	1	-
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CO4	1	1	1	1	1	1	1

DSC 2: Data Structure using C and python (Practical)

Part-A

1. Write a program to search an element (Sequential & Binary)
2. Write a program to sort the array using Bubble sort.
3. Write a program to sort the array selection sort.
4. Write a program to sort the array insertion sort.
5. Write a program to sort the array merge sort.
6. Write a program to implement the stack using arrays (push and pop).
7. Write a program to implement tower of Hanoi.
8. Write a program to implement Linear queue using arrays (insertion & deletion)
9. Write a program to implement Circular queue using arrays (insertion & deletion)
10. Write a program to solve the simultaneous equations using gauss elimination.

Part-B

1. Write a program to implement the stack using linked list (push and pop).
2. Write a program to implement Linear queue using linked list (insertion and deletion)
3. Write a program to implement circular queue using linked list (insertion and deletion)
4. Write a program to add and delete a node at the beginning in single linked list.
5. Write a program to add and delete a node at the end in single linked list.
6. Write a program to add and delete a node at the specified position in single linked list.
7. Write a program to search an element in single linked list.
8. Write a program to add and delete a node at the beginning in double linked list.
9. Write a program to add and delete a node at the end in double linked list.
10. Write a program to traverse the tree in order, preorder and postorder using recursive algorithms.

B.Sc III SEMESTER
DSC 3
Credit (L : T : P = 4 : 0 : 2)
Operating Systems and Software Engineering (Theory)

Course Outcomes

CO1: To be familiar with operating system and process management, scheduling algorithms

CO2: To Demonstrate the operations on shell scripting

CO3: To appraise the theory software engineering and designing

CO4: To expose to various methods of testing

Unit - 1

16 Hrs

Introduction: Fundamentals of Operating System: An introduction, History, Types of operating system, multi-user, single user, batch systems, multitasking, multiprogramming, real time systems

Operating system functions/services: System calls, System programs

Process Management: Process concept, Process state, Process control block, CPU scheduling CPU-I/O burst cycle, CPU schedulers, Scheduling queues, Scheduling criteria

Scheduling algorithms: FIFO scheduling, SJF schedules, Priority scheduling, Round robin scheduling.

Deadlocks: Characterization, Methods for handling deadlocks, Deadlock Prevention, mutual exclusion, hold and wait, no pre-emption, circular wait, Deadlock avoidance, safe state, Banker's algorithm, Deadlock detection, single and several instances of resources type.

Unit - 2

16 Hrs

Shell introduction and Shell Scripting: What is shell and various type of shell, Various editors present in Linux, Different modes of operation in vi editor, What is shell script, Writing and executing the shell script, Shell variable (user defined and system variables), System calls, Using system calls, Pipes and Filters, Decision making in Shell Scripts (If else, switch), Loops in shell, Functions, Utility programs (cut, paste, join, tr, uniq utilities), Pattern matching utility (grep)

Unit - 3

16 Hrs

Software Engineering: Introduction, S/W Engineering Paradigm, life cycle models (water fall, incremental, spiral, evolutionary, prototyping, object oriented), **Software requirements:** Functional and non-functional, user, system, requirement engineering process, feasibility studies, requirements, elicitation, validation and management, software prototyping,

prototyping in the software process, rapid prototyping techniques, user interface prototyping, S/W document.

Design Concepts and Principles: Design process and concepts, modular design, design heuristic, design model and document, Architectural design, software architecture, data design, architectural design, transform and transaction mapping, user interface design, user interface design principles. Real time systems, Real time software design, system design, real time executives, data acquisition system, monitoring and control system.

Unit - 4

16 Hrs

Testing: Taxonomy of software testing, levels, test activities, types of s/w test, black box testing, testing boundary conditions, structural testing, test coverage criteria based on data flow, mechanisms, regression testing, testing in the large. S/W testing strategies, strategic approach and issues, unit testing, integration testing, validation testing, system testing and debugging.

Trends in Software Engineering: Reverse Engineering and Re-engineering – wrappers – Case Study of CASE tools.

Text Books:

- 1.A Silberschatz, P.B. Galvin, G. Gagne, Operating Systems Concepts, 8th Edition, John Wiley Publications 2008.
- 2.A.S. Tanenbaum, Modern Operating Systems, 3rd Edition, Pearson Education 2007.
- 3.G. Nutt, Operating Systems: A Modern Perspective, 2nd Edition Pearson Education 1997.
- 4.W. Stallings, Operating Systems, Internals & Design Principles , 5th Edition, Prentice Hall of India. 2008.
- 5.M. Milenkovic, Operating Systems- Concepts and design, Tata McGraw Hill 1992.
- 6.Roger S.Pressman, Software engineering- A practitioner's Approach, McGraw-Hill
- 7.Ian Sommerville, Software engineering, Pearson education Asia, 6th edition, 2000.
- 8.Pankaj Jalote- An Integrated Approach to Software Engineering, Springer Verlag, 1997.

CO-PO Mapping

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DSC 3 Operating Systems (Practical):

Part A:

- 1.Usage of following commands: ls, pwd, tty, cat, who, who am I, rm, mkdir, rmdir, touch, cd.
- 2.Usage of following commands: cal, cat(append), cat(concatenate), mv, cp, man, date.
- 3.Usage of following commands: chmod, grep, tput (clear, highlight), bc.

4. Write a shell script to check if the number entered at the command line is prime or not.
5. Write a shell script to modify “cal” command to display calendars of the specified months.
6. Write a shell script to modify “cal” command to display calendars of the specified range of months.
7. Write a shell script to accept a login name. If not a valid login name display message Entered login name is invalid.
8. Write a shell script to display date in the mm/dd/yy format.
9. Write a shell script to display on the screen sorted output of “who” command along with the total number of users.
10. Write a shell script to display the multiplication table any number,
11. Write a shell script to compare two files and if found equal asks the user to delete the duplicate file.
12. Write a shell script to find the sum of digits of a given number.
13. Write a shell script to merge the contents of three files, sort the contents and then display them page by page.
14. Write a shell script to find the LCD (least common divisor) of two numbers.
15. Write a shell script to perform the tasks of basic calculator.
16. Write a shell script to find the power of a given number.
17. Write a shell script to find the factorial of a given number.
18. Write a shell script to check whether the number is Armstrong or not.

Part B:

Manual and Automated Test Cases as Per the Syllabus

B.Sc IV SEMESTER

DSE 4

Credit L: T : P = 4 : 0 : 2

RDBMS and Visual Programming (Theory)

Course Outcomes

CO1: To be familiar DBMS and RDBMS

CO2: To Demonstrate the SQL commands

CO3: To be able to understand C# development environment

CO4: To Develop windows forms and ADO.net applications.

Unit - 1

16 Hrs

DBMS: Introduction, File V/s DBMS, Purpose of Database system, view of data, Database administrator, Database users, Database languages, Data Models: ER Model: Basic concepts,

mapping constraints, mapping cardinalities, keys, Different types of keys (Primary key, Secondary key, Candidate key, foreign key and Alternate key) ER diagram, basic shapes, E-R diagram with some case-study (Strong entity weak entity)

Unit - 2

16 Hrs

RDBMS: DBMS V/S RDBMS Relational Model: structure of relational database, basic structure, database schema, query languages, relational algebra, extended relational algebra, tuple relational calculus, Normalization: Functional dependency, first NF, second NF, third normal form, BCNF.

Unit 3: SQL Commands

16 Hrs

SQL: Introduction, data types. SQL Operator (Arithmetic, Comparison, Logical operator) and table definition- constraints, (null primary key, Unique, check and Referential Integrity), SQL function, SET operator (Union, Union all, Intersect, Difference),

DDL – Create, Alter, Truncate, View, Drop command and different clauses where, order, group by, having

DML - Insert, Select with different clauses (Simple, Nested Queries), Update and Delete Command.

DCL – Grant privilege command, Revoke privilege command.

Transaction control Language- commit, save point, Rollback command.

Unit 4:

16 Hrs

Introduction to C#, Understanding C# environment, Overview of C#, Literals, variables, and Data types, operators and expressions, Decision making and branching, Decision making and looping, Methods in C#, Handling Arrays, Manipulating Strings.

Windows Forms: Control class, Standard controls and components (check box, radio button, comboBox, ListBox, Checked List Box, Label, Listview, picture box, textbox, rich text box, panel, flow layout panel and table lay out panel, tool strip, menu strip(Refer Wrox programmer to programmer only the mentioned standard controls))

ADO.Net overview, Using database connection, commands (Refer Wrox programmer to programmer page no. 846-860) **Fast Data Access:** Data Reader, Data Set class (Refer Wrox programmer to programmer page no. 863-870)

Text Book :

1. Programmer in C# A Primer by Balagurusamy E.
2. Wrox Programmer to Programmer Professional C# 2008
3. SQL, PL/SQL The programming language of oracle, 4th edition – Ivan Bayross
4. Database system concepts 4th edition by Korth, Sudarshan, Silberchatz.
5. ANALYSIS AND INFORMATION SYSTEMS - Raja Raman

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CO4	1	1	1	2	1	1	1

DSC 4 RDBMS and Visual Programming (Practical):

Part A:

The following concepts must be introduced to the students: **Note:** MS Access / MySQL may be used.

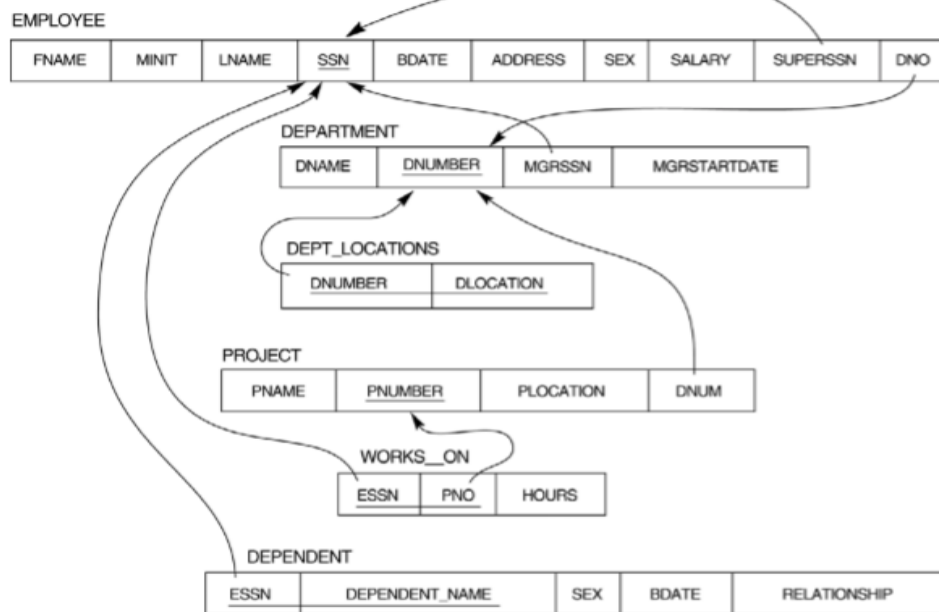
DDL Commands

- Create table, alter table, drop table

DML Commands

- Select, update, delete, insert statements
- Condition specification using Boolean and comparison operators (and, or, not, =, <>, >, <, >=, <=)
- Arithmetic operators and aggregate functions (Count, sum, avg, Min, Max)
- Multiple table queries (join on different and same tables) • Nested select statements
- Set manipulation using (any, in, contains, all, not in, not contains, exists, not exists, union, intersect, minus, etc.)
- Categorization using group by.....having
- Arranging using order by

Relational Database Schema - COMPANY



1. Create tables with relevant foreign key constraints
2. Populate the tables with data
3. Perform the following queries on the database :
 - a. Display all the details of all employees working in the company.
 - b. Display ssn, lname, fname, address of employees who work in department no 7.
 - c. Retrieve the birthdate and address of the employee whose name is 'Franklin T. Wong'
4. Retrieve the name and salary of every employee
5. Retrieve all distinct salary values
6. Retrieve all employee names whose address is in 'Bellaire'
7. Retrieve all employees who were born during the 1950s
8. Retrieve all employees in department 5 whose salary is between 50,000 and 60,000(inclusive)
9. Retrieve the names of all employees who do not have supervisors
10. Retrieve SSN and department name for all employees
11. Retrieve the name and address of all employees who work for the 'Research' department
12. For every project located in 'Stafford', list the project number, the controlling department number, and the department manager's last name, address, and birth date.
13. For each employee, retrieve the employee's name, and the name of his or her immediate supervisor.
14. Retrieve all combinations of Employee Name and Department Name
15. Make a list of all project numbers for projects that involve an employee whose last name is 'Narayan' either as a worker or as a manager of the department that controls the project.
16. Increase the salary of all employees working on the 'ProductX' project by 15%. Retrieve employee name and increased salary of these employees.

17. Retrieve a list of employees and the project name each works in, ordered by the employee's department, and within each department ordered alphabetically by employee first name.
18. Select the names of employees whose salary does not match with salary of any employee in department.
19. Retrieve the employee numbers of all employees who work on project located in Bellaire, Houston, or Stafford.
20. Find the sum of the salaries of all employees, the maximum salary, the minimum salary, and the average salary. Display with proper headings.
21. Find the sum of the salaries and number of employees of all employees of the 'Marketing' department, as well as the maximum salary, the minimum salary, and the average salary in this department
22. Select the names of employees whose salary is greater than the average salary of all employees in department 10.
23. For each department, retrieve the department number, the number of employees in the department, and their average salary.
24. For each project, retrieve the project number, the project name, and the number of employees who work on that project.
25. Change the location and controlling department number for all projects having more than 5 employees to 'Bellaire' and 6 respectively.
27. For each department having more than 10 employees, retrieve the department no, no of employees drawing more than 40,000 as salary.
26. Delete all dependents of employee whose ssn is '123456789'.
27. Delete an employee from Employee table with ssn = '12345' (make sure that this employee has some dependents, is working on some project, is a manager of some department and is supervising some employees). Check and display the cascading effect on Dependent and Works on table. In Department table MGRSSN should be set to default value and in Employee table SUPERSSN should be set to NULL
31. Perform a query using alter command to drop/add field and a constraint in Employee table.
28. Create different users by granting different privileges to them

Part B:

1. Design a calculator using windows application
2. Design a window application to calculate the NET SALARY of an Employee
3. Design a window application using check box and option button
4. Design a window application using list box and combo box
5. Design a window application using picture box.
6. Design a window application for edit menu and change the size of the font using menu strip and tool strip
7. Design a window application to use a frame control to navigate to web pages
8. design a window application to Display Content in a Multitabbed User Interface

9. Design a window application to insert, delete, update and search operation of a student information
10. Design a window application to bind data to combo box

B.Sc V SEMESTER
DSE 5.1: Elective
Credit L: T: P = 4: 0: 2
Elective: JAVA and Computer Networks (Theory)

Course Outcomes

CO1: To be familiar with java environment and OOPS concept

CO2: To Demonstrate packages, exception handling and Applet programming

CO3: To be able to understand the concept of data communication and various transmission medias

CO4: To understand and analyze the working of OSI and TCP/IP model.

Unit 1: Basic Concept of Object Oriented Programming **16 Hrs**

Java History and its features, Java Environment

Simple java program, java program structure, java tokens, java statements, Implementing a java program, java virtual machine, **Classes, Objects and methods** Defining a class, Fields declaration, methods declaration, creating objects, accessing class members, constructors, method overloading, static members, nesting of methods

Inheritance

Definition, types of Inheritance; overriding methods, final variables & methods, final classes, finalizer methods, abstract methods & classes, Defining Interfaces, Extending Interfaces, Implementing Interfaces, Accessing Interface variables.

Unit 2: **16 Hrs**

Packages

Java packages, using system packages, naming conventions, creating packages, accessing a package, using a package, adding class to a package, hiding classes, wrapper class

Exception Handling Definition, types of errors, exceptions, syntax of exception handling code, multiple catch statements. Using finally statements

Applet programming: Introduction, Local and remote applets, how applets differ from applications, preparing to write applets, building applet code, Applet life cycle, creating an executable applet, designing a web page, more about html tags, displaying numeric values, getting input from the user, Event handling

Graphics programming: graphics class, lines and rectangles, circles and ellipses, drawing arcs, line graphs, drawing bar charts, introduction to AWT packages

Unit-3 **16 Hrs**

Data communication, Components & Basic Concepts Line Configuration: Point – to – Point, Multipoint. Topology: Mesh, Star, Tree, Bus, Ring, hybrid Topologies. Transmission Modes: Simplex, Half-Duplex, Full-Duplex. Categories of Networks: LAN, MAN, WAN, Internet Works.

Transmission Media

Guided Media: Twisted pair cable, Co-axial Cable, Optical Fibre. Unguided Media: Radio Frequency Allocation, Propagation of Radio Waves,

Terrestrial Microwaves, Satellite Communication, Cellular Telephony.

Unit-4

16 Hrs

The OSI Model

Model Layered Architecture Functions of Layers Physical Layer, Data Link Layer, Network Layer, transport Layer, Session Layer, Presentation Layer, and Application Layer.

TCP/IP

Overview of TCP/IP , TCP/IP & Internet , TCP/IP & OSI , Encapsulation , Network Layer , Internet work Protocol Other Protocols in the Network Layer , Transport Layer User Datagram Protocol (UDP) , Transmission Control Protocol (TCP) , , ICMP,IGMP, Application Layer , Domain Name system , Telnet , File Transfer Protocol (FTP) , File Transfer using NFS & RPC , Electronic Mail : SMPT , Simple Network Management Protocol(SNMP), Archie, Veronia, Wide area Information Service(WAIS), Hyper Text Transport Protocol (HTTP) .World Wide Web Uniform Resource Labor (URL), Browser Architecture.

Text book:

1. Programming in Java: E Balaguruswamy
2. Behrouz Forouzan: Introduction to Data Communication s & Networking

Reference:

Tannenbaum: Computer Networks.

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CO4	1	1	1	2	1	1	1

Elective: JAVA and Computer Networks (Practical)

Part A:

1. Write a program to find the product of two matrices
2. Write a program to manipulate strings using string handling functions
3. Write a program to achieve multiple inheritance using interface
4. Write a program to create a user defined packages.
5. Write a program to implement wrapper classes
6. Write a program to assign the priority to a thread
7. Write a program to perform Array Index Out Of Bound Exception mechanism
8. Design a application to find the factorial of a number and check the number is a prime number using applet
9. Write a applet program for drawing a human face

10. Write a java program to demonstrate simple calculator
11. Write a applet program to create a bar charts

Part B:

1. Program to find the IP address of a website
2. Program to parse a URL address into its components
3. Program to translate an IP address to host name or vice-versa
4. Program to get all IP addresses by name of site
5. Program to find the IP address of the local machine
6. Program to accept an IP address and finds the host name
7. Program to download a file and file it as a file or display it on screen

B.Sc V SEMESTER
DSE 5.2: Elective
Credit L: T: P = 4 : 0: 2
Elective: Internet Programming (Theory)

Course Outcomes

CO1: To be familiar with concept of HTML designing and Multimedia support

CO2: To demonstrate Java script functionalities and Writing, testing, and debugging JavaScript

CO3: To be able to understand the concept of CSS and demonstrate the use

CO4: To understand and analyze the working selectors, specificity, and cascading

Unit -1

16 Hrs

Fundamentals of HTML

Introduction to HTML, Origin and Evolution, Basic Syntax, Basic tags, Images, Hypertext Links, Lists, Tables, Frames, Forms.

More HTML5 Thinking HTML5 semantics, Why semantic markup?, Browser support for HTML5, Creating semantic HTML5 documents, Creating an HTML5 layout container, Controlling format by using the <div> element, Adding thematic breaks Annotating content, Working with lists. Working with tables, Table misuse, Creating a basic table, Adding header cells, Styling the table headers, Declaring the header, footer, and table body, Creating irregular tables, Adding a caption to a table, Styling columns

Unit-2

16 Hrs

HTML5 supports multimedia Playing video: Video formats, Implementing the <video> element, Setting the source, Configuring the <video> element, Accessing tracks, Playing audio: Audio formats, The <audio> element, Setting the source, Configuring the <audio> element, Lesson summary, Lesson review, Using the HTML Media Element object: Understanding the HTML Media Element methods, Using HTML Media Element properties, Subscribing to HTML Media Element event, Using media control

Drawing with HTML5 Drawing by using the <canvas> element, The <canvas> element reference, CanvasRenderingContext2D context object reference, Implementing the canvas, Drawing rectangles, Configuring the drawing state, Saving and restoring the drawing state, Drawing by using paths, Drawing text, Drawing with images, Using scalable vector graphics, Using the <svg> element, Displaying SVG files by using the element

Unit-3 : JavaScript

16 Hrs

Getting started with JavaScript

Introducing JavaScript, Understanding JavaScript, Understanding the role of dat, Using statements, Working with functions, Scoping variables, Nesting functions and nested local variable scoping, Converting to a different type, Conditional programming, Implementing code loops, Handling errors.

Writing, testing, and debugging JavaScript: Hello World from JavaScript, Using the script tag, Handling browsers that don't support JavaScript, Inline JavaScript vs. external JavaScript files, Placing your script elements, Using the Visual Studio .NET JavaScript debugger. **Working with objects:** Working with arrays, Accessing DOM objects

Unit-4 Cas cading style sheet

16 Hrs

Getting started with CSS3 Introducing CSS3, Defining and applying a style, Adding comments within a style sheet, Creating an inline style, Creating an embedded style, Creating an external style sheet.

Understanding selectors, specificity, and cascading Defining selectors, Understanding the browser's built-in styles, Extending browser styles with user styles, Working with important styles, How do styles cascade?, Using specificity, Understanding inheritance, Working with CSS properties Working with CSS colors, Working with text ,Working with the CSS box model, Setting the border, padding, and margin properties, Positioning <div> elements, Using the float property, Using the clear property, Using the box-sizing property, Centering content in the browser window

Reference Book:

HTML by Complete Reference

Programming in HTML5 with java script and css3 by Glenn Johnson

JavaScript step by step by Steve Suehring

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	-	2	1	1	1	1
CO2	2	2	2	2	2	1	1
CO3	1	1	1	1	2	1	1
CO4	2	1	2	1	1	1	1

Elective 5.2 Internet Programming (Practical):

Part -A

1. Develop a website of the college Information which contains at least 3 static Pages.
2. Write a program to generate the Time Table for the academic Year.
3. Write a HTML document that stimulates the working of a Simple Calculator.
4. Write an HTML program using Frameset which contains 3 WebPages.
5. Write a JavaScript program to create an Application Format to get admission to the college
6. Write a JavaScript program to generate a “Login Form” with login Name and Password. Use ‘Submit’ button in the form and allow for data entry to be made in the form. Along with proper CSS

PART –B

1. Write a JavaScript program to display a message “Welcome To Home Page” use the following commands once at a time. Alert (), Confirm (), Prompt ().
2. Develop and demonstrate a HTML document that illustrates the use external style sheet, ordered list, table, borders, padding, color, and the tag.
3. Develop and demonstrate a HTML file that includes Javascript for the following problems:
 - a) Input: A number n obtained using prompt
Output: The first n Fibonacci numbers
 - b) Input: A number n obtained using prompt
Output: A table of numbers from 1 to n and their squares using alert
4. Write an HTML document to display Student Information in a table.
5. Create a website for online shopping of particular one item with CSS and Java Script
6. Create a simple game website using HTML5
7. Create a webpage to display audio and video

B.Sc V SEMESTER
DSE 5.3: Elective
Credit L: T: P = 4: 0: 2
Elective: Multimedia Computing (Theory)

Course Outcomes

CO1: To be gain knowledge on Multimedia and basic tools for multimedia operations

CO2: To understand the operations and use Authorization tools

CO3: To be able to understand the operations of Text and Sound

CO4: To understand and analyze formats of Images and Animations.

Unit 1:

16 Hrs

what is multimedia: Definitions – CD-ROM and the Multimedia highway- where to use multimedia- **Introduction to Making Multimedia:** The stages of a project- what you need- **Multimedia skills and Training:** The terms – **Macintosh and windows production platforms:** Macintosh Versus PC – The Macintosh and Windows Computers- **Hardware Peripherals:** connection- Memory and storage Devices – Input Devices- Output Hardware- Communication Devices.

Unit-2:

16 Hrs

Basic Tools: Text Editing and Word Processing Tools – OCR Software- Painting and Drawing Tools – 3-D Modeling and Animation Tools – Image – Editing Tools – Sound Editing Tools – Animation, Video and Digital Movies Tools – Helpful Accessories – **Making Instant Multimedia :** Linking Multimedia Object – Office suites- Word Processors – spread sheets – Databases- presentation Tools. **Multimedia Authoring Tools :** Types of Authoring Tools – card and page Based Authoring Tools- Icon – Based Authorized Tools – Time Based Authoring Tools – Object – Oriented Authoring Tools – Cross – Platform Authoring Notes.

Unit 3:

16 Hrs

Text: The Power of Meaning – About Fonts and Faces –Using Text in Multimedia – Computers and Text – Font Editing and Design Tools – Hypermedia and Hypertext- **Sound:** The Power of Sound – Multimedia System Sounds- MIDI Versus Digital Audio – Digital Audio – Making MIDI Audio – Audio file formats – Working with sound on the Macintosh – Notation Interchange File Format (NIFF) – Adding Sound to your multimedia project – Towards professional sound – The Red Books standard production tips.

Unit 4:

16 Hrs

Images: Making Still Images – color- Image File formats. **Animation:** The Power of motion – Principles of Animation - Making Animation That Work – Video : Using video – How video works – Broadcast Video Standards – Integrating Computers and Television – shooting and Editing Video – Video Tips – Recording Formats – Digital video.

Text Book:

1. Tay Vaughan - 1999– Multimedia : Making it work – Fourth Edition – Tata McGraw – Hill Edition.

2. Walterworth john A– 1991- Multimedia Technologies and Application - Ellis Horwood Ltd. – London.
3. John F koegel Buford – Multimedia Systems – Addison Wesley – First Indian Reprint.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	2	1	1	-	1
CO2	2	2	2	2	2	1	1
CO3	1	1	1	1	2	1	1
CO4	2	1	2	2	1	1	1

Elective 5.3 Multimedia Computing (Practical):

Practical exercises based on concepts listed in theory using Presentation tools in office automation tool/ GIMP/Blender / Audacity/ Animation Tools/ Image Editors/ Video Editors.

Implement the followings using Blender -

1. Create an animation using the tools panel and the properties panel to draw the following – Line, pe , oval, circle, rectangle , square, pencil , brush , lasso tool
2. Create an animation using text tool to set the font , size , color etc.
3. Create an animation using Free transform tool that should use followings-
 - Move Objects
 - Skew Objects
 - Stretch Objects
 - Rotate Objects
 - Stretch Objects while maintaining proportion
 - Rotate Objects after relocating the center dot
4. Create an animation using layers having following features- Insert layer, Delete layer, guide layer, Mask layer.
5. Modify the document (changing background color etc.)using the following tools
 - Eraser tool
 - Hand tool
 - Ink bottle tool
 - Zoom tool
 - Paint Bucket tool
 - Eyedropper tool
6. Create an animation for bus car race in which both starts from the same point and car wins the race.

7. Create an animation in which text Hello gets converted into GoodBye (using motion/shape tweening).
8. Create an animation having five images having fade-in fade-out effect.
9. Create an scene to show the sunrise (using multiple layers and motion tweening)
10. Create an animation to show the ripple effect.
11. Create an animation (using Shape tweening and shape hints) for transforming one shape into another.
12. Create an animation for bouncing ball (you may use motion guide layer).

B.Sc V SEMESTER
SEC1: Elective
Credit L: T: P = 1: 0: 1
SEC 1.1: Office Automation (Theory)

Course Outcomes

CO1: To be gain knowledge on Automation tools such as word proessing, spread sheet and presentation tools

CO2: To develop real time scenario of word processing with MS word

CO3: To be perform various text processing operations with respective scenarios

Unit 1

16 Hours

Office Automation Tools

Introduction to open office/MS office/Libre office (2L)

Word Processing: Formatting Text, Pages, Lists, Tables (5L)

Spreadsheets: Worksheets, Formatting data, creating charts and graphs, using formulas and functions, macros, Pivot Table (6L)

Presentation Tools: Adding and formatting text, pictures, graphic objects, including charts, objects, formatting slides, notes, hand-outs, slide shows, using transitions, animations (4L)

Books Recommended:

1. Sushila Madan , Introduction to Essential tools,JBA,2009.
2. Anita Goel, Computer Fundamentals, Pearson, 2012

SEC1.1 Office Automation (Practical)

Practical List for WORD:

1. Create a **telephone directory**.

- The heading should be 16-point Arial Font in bold
- The rest of the document should use 10-point font size
- Other headings should use 10-point Courier New Font.
- The footer should show the page number as well as the date last updated.

2. Design a time-table form for your college.

- The first line should mention the name of the college in 16-point Arial Font and should be bold.
- The second line should give the course name/teacher's name and the department in 14-point Arial.
- Leave a gap of 12-points.
- The rest of the document should use 10-point Times New Roman font.
- The footer should contain your specifications as the designer and date of creation.

3. Create the following one page documents.

(a) Compose a note inviting friends to a get-together at your house, including a list of things to bring with them.

(b) Design a certificate in landscape orientation with a border around the document.

4. Create the following document: A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.

5. Convert following text to a table, using comma as delimiter

Type the following as shown (do not bold).

Color, Style, Item

Blue, A980, Van

Red, X023, Car

Green, YL724, Truck

Name, Age, Sex

Bob, 23, M

Linda, 46, F

Tom, 29, M

6. Prepare a grocery list having four columns (Serial number, the name of the product, quantity and price) for the month of April, 06.

- Font specifications for Title (Grocery List): 14-point Arial font in bold and italics.
- The headings of the columns should be in 12-point and bold.
- The rest of the document should be in 10-point Times New Roman.
- Leave a gap of 12-points after the title.

7. XYZ Publications plans to release a new book designed as per your syllabus. Design the first page of the book as per the given specifications. (a) The title of the book should appear in bold using 20-point Arial font.

(b) The name of the author and his qualifications should be in the center of the page in 16-point Arial font.

(c) At the bottom of the document should be the name of the publisher and address in 16-point Times New Roman.

(d) The details of the offices of the publisher (only location) should appear in the footer.

8. Create the following one page documents. a) Design a Garage Sale sign.

b) Make a sign outlining your rules for your bedroom at home, using a numbered list.

9. Consider the following employee worksheet:-

Full Name (First Last)	Grade 1/2/3	Basic Salary	HRA	PF	Gross	Net	(VA) Vehicle Allowance

HRA is calculated as follows:	
Grade	HRA %(of Basic)
1	40%
2	35%
3	30%

Gross = Basic + HRA + VA

Net = Gross –PF

PF is 8% for all Grades

VA is 15000, 10000 and 7000 for Grades 1, 2 and 3.

i) Find max, min and average salary of employees in respective Grade

ii) Count no. of people where VA>HRA

iii) Find out most frequently occurring grade.

iv) Extract records where employee name starts with “A” has HRA>10000

v) Print Grade wise report of all employees with subtotals of net salary and also grand totals. Use subtotal command.

vi) Extract records where Grade is 1 or 2 and salary is between 10000 and 20000 both inclusive.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	2	2	1	1	1	1
CO2	2	2	2	2	2	1	1
CO3	1	1	1	1	2	1	1

B.Sc V SEMESTER

SEC1: Elective

Credit L: T: P = 1: 0: 1

SEC 1.2: XML Programming (Theory)

Course Outcomes

CO1: To be gain knowledge on Markup languages and XML basics

CO2: To develop XML style sheet and operations on XSL style sheets

Unit-1

16 Hrs

Introduction: Understanding Mark-up Languages, Introduction to XML and its Goals

XML Basics: XML Structure and Syntax, Document classes and Rules.

Other XML Concepts: Scripting XML, XML as Data, Linking with XML.

XML with Style: XSL –Style Sheet Basics, XSL basics, XSL style sheets.

Reference Books:

1. William J. Pardi , XML in action web technology, Microsoft Press, 1999
2. Michael J. Young ,Step by Step XML , Microsoft Press, 2002

SEC 3.1: XML Programming (Practical): As per the syllabus

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	2	1	2	1	1
CO2	2	2	2	2	2	1	1

B.Sc VI SEMESTER
DSE 6.1: Elective
Credit L: T: P = 4: 0: 2
Elective: Advanced Visual Programming (Theory)

Course Outcomes

CO1: To be appraise the theory of ASP.Net and Event driven programming

CO2: To understand server controls in ASP

CO3: To be able to understand the operation of web services

CO4: To understand and analyze the working of MVC

Unit 1:

16 Hrs

Getting Started with ASP.Net: what is static web page, how are static web pages served, how are dynamic web pages served : Two ways of providing Dynamic Web Page content, An overview of the Technologies, What is ASP .NET, how does ASP.NET differ from ASP?.Anatomy of an ASP.NET: What is .NET: The .Net base class, How ASP.NET works Forms and HTML Server Controls: Simple web Theory, HTML Forms, How the <form> tag works in ASP.NET, Introducing XML: The format of XML, Examples of Markup Languages, creating an XML document, Styling XML.

Unit 2:

16 Hrs

Event-driven programming and post back: What is an event?, What is event-driven programming, ASP.NET events, Events in html, server control events in ASP.Net, event-driven programming and post back.

Objects in ASP.NET: Namespaces, The page class, ASP.NET core objects. HTML5 & CSS3 Design with ASP.NET: HTML5 Overview, CSS3 Overview, Working with HTML and CSS in Visual Studio. ASP.NET Web Forms Structure: The ASP.NET Page Structure Options, ASP.NET 4.5 Page Directives, ASP.NET Page Events, Dealing with Postbacks. ASP.NET Server Controls and Client-Side Scripts: ASP.NET Server Controls, HTML Server Controls, Identifying ASP.NET Server Controls.

Unit 3:

16 Hrs

ASP.NET Web Server Controls: An Overview of Web Server Controls: The Label Server Control, The Literal Server Control, The TextBox Server Control, The Button Server Control, The DropDownList Server Control, The RadioButton Server Control, AdRotator Server Control. Validation Server Controls: Understanding Validation, Client-Side versus Server-Side Validation, ASP.NET Validation Server Controls [page no 202 to 216]. Data Binding: Data Source Controls: SqlData Source Control, Access Data Source Control, Xml Data Source Control. Data-Bound Controls [page No 314 to 333].

Unit 4:

16 Hrs

Working With Services: Communication between Disparate Systems, Building a Simple XML Web Service, Consuming a Simple XML Web Service, Overloading WebMethods,

Caching Web Service Responses, Using SOAP Headers. State Management: Your Session State Choices, Understanding the Session Object in ASP.NET: Sessions and the Event Model, configuring Session State Management, In-Process Session State, Out-Process Session State, Cookieless session State. Application Object, Cookies. ASP.NET MVC: Defining Model-View-Controller, MVC on the Web Today, Model-View-Controller and ASP.NET, Understanding the Routes and URLs, Controllers, Views.

Text Books:

Beginning ASP.NET 1.0 with C# - Wrox

ASP.NET 4.5 in C# and VB – Wrox

Reference Books: ASP.NET Using C# - Black Book

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	2	1	1	-	1
CO2	2	2	2	2	2	1	1
CO3	1	1	1	1	2	1	1
CO4	2	2	2	2	1	1	1

DS3 5.3 Advanced visual programming (Practical):

PART A

1. Design a web application to find the sum of two numbers.
2. Design a web application to create user login page.
3. Design a web application to format the display message using radio button and checkbox.
4. Design a web application to create feedback form for asp.net textbook using radiobutton.
5. Design a web application to upload a file.
6. Design a web application to add selected employees from list box to text box.
7. Design a web application to create online shopping using adrotator.
8. Design a web application for online ticket booking using click event.
9. Design a web application to read data from xml and bind to asp data grid.
10. Design a web application to create user details application using gridview.

PART B

1. Design a web application to bind data to listbox using databind.
2. Design a web application to bind datasource to asp radiobutton list.
3. Design a web application to add and display the event using calendar control.
4. Design a web application to develop phone book using database connectivity.
5. Design a web application to develop student admission form using database connectivity.
6. Design a web application to design an online shopping cart.
7. Design a web application to retain information from one page to another using session.
8. Design a web service program to perform arithmetic operations.
9. Design a web service to convert celsius to fahrenheit and fahrenheit to celsius.
10. Design a web service to display employee salary information.

B.Sc VI SEMESTER
DSE 6.2: Elective
Credit L: T: P = 4: 0: 2
Elective: Object Oriented Analysis and Design (Theory)

Course Outcomes

CO1: To get an overview of OOD development and life cycle

CO2: To understand the modeling using UML

CO3: To be able to understand the operation of Oriented Analysis Process

CO4: To understand and analyze the working of View layer: Designing Interface Objects

Unit - 1

16Hrs

INTRODUCTION: An overview of Object-Oriented Systems Development, Two Orthogonal Views of the Software, Object-Oriented Systems Development methodology, Why an Object-Oriented? Overview of Unified Approach

Object Basics – Introduction, an Object-Oriented Philosophy, Objects, Objects are Grouped in Classes, Attributes: Objects State and Properties, Object Behavior and Methods, Object Response to Messages, Encapsulation and Information Hiding, Class Hierarchy – Inheritance and Multiple Inheritance, Polymorphism, Object Relationships and Associations, Aggregations and Object Containment.

Unit – 2

16 Hrs

Object-Oriented Systems Development Life Cycle – Introduction, the Software Development Process, Building High Quality Software, Object-Oriented Systems Development: A use case Driven Approach:- Analysis, Design, Prototyping, Implementation and Testing.

Object-Oriented Methodologies – Introduction: Towards Unification – Too many Methodologies

Survey of some of the Object-Oriented Methodologies, Rumbaugh et al.'s Object Modeling Technique, The Booch Methodology, The Jacobson et al. Methodologies, The United Approach

Unit – 3

16 Hrs

Unified Modeling Language – Introduction, Static and Dynamic Models, Why Modeling, Introduction to the UML, UML diagrams, UML Class Diagrams, Use case Diagrams, UML Dynamic Modeling, Model Management: Packages and Model Organization, UML Extensibility:-Model Constraints and Comments, Note, Stereotype, UML Meta – Model.

MODELING CONCEPTS: Modeling as a design technique- Modeling, Abstraction, the three models. Class modeling -object and class concepts, link and association concepts.

Unit – 4

16 Hrs

Object – Oriented Analysis Process: Identifying use cases – Introduction, Why Analysis is a Difficult Activity, Business Object Analysis: Understanding the business layer, Use – case driven Object Oriented Analysis: The Unified Approach, Business Process Modeling, Use – case Model, Developing Effective Documentation, Case Study: Analyzing the Via Net Bank ATM

View layer: Designing Interface Objects – Introduction, User Interface Design as a Creative Process, Designing View Layer Classes, Macro Level Process, Micro Level Process, The Purpose of View Layer Interface, Prototyping the User Interface, Case Study: Designing User Interface for the Via Net Bank ATM.

Text Book: Object Oriented Systems Development – Ali Bahrami [McGraw Hill]

Reference Books:

1. Object –oriented modeling and design- Michael R Blaha and James R Rumbaugh
2. Fowler, Martin and Scott, Kendall, UML Distilled:
3. Object Oriented Design with Applications – Menlo Park, Booch, Grady
4. Designing Flexible Object Oriented systems with UML – Charles Ritcher
5. Object Oriented Modeling and Design - James Rumbaugh
6. Object Oriented Analysis & Design, Sat/.inger. Jackson, BurdThomson
7. Teach Yourself UML in 24 Hours - Joseph Schmuilers

Object Oriented Analysis 2nd Ed. Englewood Chiffs.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	2	1	1	-	1
CO2	2	2	2	2	2	1	1
CO3	1	1	1	1	2	1	1
CO4	2	2	2	2	1	1	1

Elective 6.2 Object Oriented Analysis and Design (Practical)

To develop a mini-project following the 12 exercises listed below.

1. To develop a problem statement.
2. Develop an IEEE standard SRS document. Also develop risk management and project plan (Gantt chart).
3. Identify Use Cases and develop the Use Case model.
4. Identify the business activities and develop an UML Activity diagram.
5. Identify the conceptual classes and develop a domain model with UML Class diagram.
6. Using the identified scenarios find the interaction between objects and represent them using UML Interaction diagrams.
7. Draw the State Chart diagram.
8. Identify the User Interface, Domain objects, and Technical services. Draw the partial layered, logical architecture diagram with UML package diagram notation.
9. Implement the Technical services layer.
10. Implement the Domain objects layer.
11. Implement the User Interface layer.
12. Draw Component and Deployment diagrams.

Suggested domains for Mini-project.

1. Passport automation system.
2. Book bank
3. Exam Registration
4. Stock maintenance system.
5. Online course reservation system
6. E-ticketing
7. Software personnel management system
8. Credit card processing
9. e-book management system
10. Recruitment system
11. Foreign trading system
12. Conference Management System
13. BPO Management System

B.Sc VI SEMESTER
DSE 6.3: Elective
Credit L: T: P = 4: 0: 2
Elective: Mobile Application

Course Outcomes

CO1: To get an indepth knowledge of Android development platform

CO2: To understand the Designing your user Interface with view:

CO3: To be able to perform Sqlite operation to database in Android

CO4: To understand and analyze the working of JSON and XML parsing

Unit -1

16 Hrs

Introduction: What is Android, Android Ecosystem, Why Android? Android Versions, Android activity, Features of Android, Android Architecture, Application framework, libraries, android runtime, Configuration of Android Environment, Operating System, Java JDK, Android SDK, Android Development tools (ADT), Android Virtual Devices (AVDs), Emulators, Dalvik Virtual Machine, Difference between Java Virtual Machine (JVM) and Dalvik Virtual Machine (DVM), Create the first Android Application: Directory Structure, Android User Interface: Understanding the components of a screen, Linear Layout, Absolute Layout, Frame Layout, Relative Layout, Table Layout.

Unit 2

16 Hrs

Designing your user Interface with view: Text view, Button – A standard push button, Image Button, Edit Text, checkbox, Toggle Button, Radio Button and Radio Group, Progress Bar, Auto complete Text view, Spinner, List view, Grid view, Image view, Scroll view, Custom Toast Alert, Time and Date picker

Introduction, Intent, Intent – filter, Activity life cycle, broadcast life cycle, Service, Multimedia: Android System Architecture, Play Audio and Video: Play audio, Text to speech,

Unit 3

16 Hrs

Sqlite Database in Android: SQLite Database, why is SQLite? Creation and connection of the database, Extracting value from a cursors, Transactions

Telephoning and Messaging, SMS Telephony, creating the project, Getting the maps API Key: displaying the zoom control, changing views, Navigating to a specific location, adding markers, getting the location which was touched, geo coding and Reverse Geo coding, Getting location Data, Monitoring a location

Unit 4

16 Hrs

JSON: What is JSON? XML and JSON, use of JSON, syntax and rule of JSON, JSON Name / value pairs, JSON values, JSON objects, JSON Arrays, how to JSON uses Javascript

syntax, Parsing JSON and XML, Parsing JSON and XML, Parsing JSON Http Response, Parsing XML Http Response

Text Book:

Android by Prasanna kumar Dixit, Vikas Publishing House Pvt Ltd.

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	2	1	1	-	1
CO2	2	2	2	2	2	1	1
CO3	1	1	1	1	2	1	1
CO4	2	2	2	2	1	1	1

DS3 6.3 Mobile Applications (Practical):

Part A:

1. Create an android application to set text, text color, image in Android using java
2. Create an android application to display numbers from 1 to 100 in scrollview
3. Create an android application to change image when we click on buttons
4. Create an android application to Change image using single button using
5. Create an android application to edit text numbers and display on text view
6. Create an android application for Temperature conversion application

Part B:

1. Create list and perform action in android
2. Create menu in android using xml
3. Create menu in android using java
4. Android Dialogue box example
5. Develop an application to access call dialer screen, camera and web pages in Android
6. Develop an android application to play video file, audio file from sd card in android

B.Sc VI SEMESTER
SEC 2: Elective
Credit L: T: P = 1: 0: 1
SEC 1.3: R Programming (Theory)

Course Outcomes

CO1: To get an overview of R and operations allowed in R script

CO2: To implement basic operation using R

CO3: To be able to perform searching and sorting algorithms with R

CO4: To compute matrices and its operation using R

Unit-1

16 Hrs

Introduction: Overview and History of R, Getting Help, Data Types, Subsetting, Vectorized Operations, Reading and Writing Data.)

Control Structures, Functions, lapply, tapply, split, mapply, apply, Coding Standards.

Scoping Rules, Debugging Tools, Simulation, R Profiler.

Reference Book

W. N. Venables, D. M. Smith, An Introduction to R, R-core team, 2015

SEC 2.1 Software Lab Based on R Programming:

1. Write a program that prints 'Hello World' to the screen.
2. Write a program that asks the user for a number n and prints the sum of the numbers 1 to n
3. Write a program that prints a multiplication table for numbers up to 12.
4. Write a function that returns the largest element in a list.
5. Write a function that computes the running total of a list.
6. Write a function that tests whether a string is a palindrome.
7. Implement the following sorting algorithms: Selection sort, Insertion sort, Bubble Sort
8. Implement linear search.
9. Implement binary search.
10. Implement matrices addition, subtraction and Multiplication

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	2	1	1	-	1
CO2	2	2	2	2	2	1	1
CO3	1	1	1	1	2	1	1
CO4	1	2	2	2	1	2	1

B.Sc VI SEMESTER
SEC 2: Elective
Credit L: T: P = 1: 0: 1
SEC 1.4: Tally (Theory)

Course Outcomes

CO1: To get an exposure on Accounting and terminologies

CO2: To be familiar with Accounting Principles Standards Concepts and Conventions

CO3: To be able to perform and analyze the working of Double Entry System of Book keeping

CO4: To have a detailed idea about Final Accounts of Sole trader and Non-trading concerns

Unit - 1

16 Hrs

Introduction to accounting: Meaning of Accounts, Accounting, Accountancy and Accountant, meaning and objectives of Book keeping Basic terms; transaction Capital Drawing Assets Liabilities debtor creditor Revenue debit and credit

Accounting Principles Standards Concepts and Conventions

Meaning types objectives of Accounting principles standards concepts and conventions

Double Entry System of Book keeping

Meaning features objectives advantages and limitations of Double entry system of book keeping kinds of accounts; personal real and nominal rules of debiting and crediting accounts. Journal journalizing business transactions ledger and balancing (problems on journal entry and ledger)

Trial Balance

Purchase, sales returns Cash (three columns) B/R and B/P books journal proper Meaning importance of trial balance preparation and types of Errors Suspense account

(problems on purchase sales and returns and cash book with 3 columns and Rectification of Errors

Final Accounts of Sole trader and Non-trading concerns

Simple problem only with the following adjustment/s expenses and incomes, prepaid, depreciation bad debts and RBD and loss of stock and preparation of Income and Expenditure account from R and P accounts only excluding opening balance sheet

SEC 1.4: Tally (Practical): Implementation using Tally

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	2	1	1	-	1
CO2	2	2	2	2	2	1	1
CO3	2	1	1	1	1	1	1
CO4	1	2	2	2	1	2	1

**Question Paper Pattern
Theory (4 Credits)**

Time: 3 Hours

Max. Marks: 70

Part – A

I. Answer any Eleven Question out of given Twelve Questions. 11 X 2 = 22

- 1.
- 2.
- 3.
- 4.

- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.

Note: Three Questions each from the Units 1, 2, 3, and 4

Part - B

II. Answer any Two Sub Questions from each main Question.

- | | |
|--------|-------------------|
| 13. A) | 2 X 6 = 12 |
| B) | |
| C) | |
| 14. A) | 2 X 6 = 12 |
| B) | |
| C) | |
| 15. A) | 2 X 6 = 12 |
| B) | |
| C) | |
| 16. A) | 2 X 6 = 12 |
| B) | |
| C) | |

Note: Each Main questions contains 3 sub questions carries 06 Marks (may have internal Split-ups) and from Units 1, 2, 3 and 4 respectively

Question Paper Pattern

Theory (1 or 2 Credits)

Time: 2 Hours

Max. Marks: 40

Part – A

I. Answer all Questions. 05 X 02 = 10

- 1.
- 2.
- 3.

4.

5.

Part - B

II. Answer any Four Questions out of given Five Questions. 4 X 10 = 40

6.

7.

8.

9.



J.S.S. COLLEGE FOR WOMEN

(Autonomous)

Saraswathipuram

Mysuru 570 009

DEPARTMENT OF HISTORY

BOARD OF STUDIES

CHOICE BASED CREDIT SYSTEM

2018-19

1. PROCEEDINGS OF THE MEETING.
2. SYLLABUS – CBCS
3. SCHEME OF EXAMINATION
4. QUESTION PAPER PATTERN
5. PANEL OF EXAMINERS

30 March 2018

I SEMESTER
HISTORY OF INDIA (UPTO 1206 CE)
DSC I LTP = 5+1+0 = 06

Programme Outcomes:

PO1: Informed and enlightened citizens by acquiring knowledge of society and polity.

PO2: Develops literary sensibilities by studying significant writers of English & Indigenous writers

PO3: Informed citizens by acquiring Reporting and editing skills

PO4: Able to scale new academic heights by pursuing post graduate and other relevant/ related courses

PO5: Successful Indian Administrative Services/ Karnataka Administrative Services officers.

PO6: Eligible for recruitment in middle / higher order jobs

Learning Outcomes / Course Outcomes

CO1: Understands the organic link between the geographical factors in shaping history from time immemorial.

CO2: Have a fair knowledge about the sources.

CO3: Appreciates our ancient civilization and culture.

CO4: Understands the historical circumstances for the rise of new religions and their influence.

CO5: Understands the development of kingdoms and contributions of some of the ancient dynasties.

CO-PO Mapping

3: HIGH, 2: MID , 1: LOW

	PO1	PO2	PO3	PO4	PO5	PO6
CO 1	3			1	2	1
CO 2	2		1	1	2	
CO 3	1			1	1	1
CO 4	2				2	1
CO 5	3				1	1

UNIT-I : Geographical factors – Sources – Sites of Indus Civilization - Society and Polity during Vedic Culture – Rise of new religions – Jainism and Buddhism.

UNIT-II : Growth of Urban Centres – Trade Centres Polity during 3rd Century BCE – Emergence of Magadha Kingdom – The Mauryan Empire with special reference to Asoka – The influence of foreign invasions on society and religion.

UNIT-III : The Sangam Polity with special reference to the Cholas – Karikala Chola - Development of Regional Literature with special reference to Tamil – The rise of the

Satavahanas – Their contributions - The Guptas with special reference to Samudra Gupta and Chandra Gupta II – Revivalism.

UNIT-IV : Political conditions during Post Gupta period – The Vardhanas – Religion – Patronage to Buddhism – Literary Development – Sanskrit – Land grants – Temple Architecture.

UNIT-V : The Rajputs – Polity and Society – Conquest of the Arabs – Coming of Turks – Ghaznis and Ghoris.

Maps for Study

1. Places of Asokas Major and Minor Rock Edicts.
2. Kushana Empire under Kanishka.
3. Gupta Empire under Samudra Gupta.
4. Vardhana Empire under Harshavardhana.
5. Ancient trade routes.

Places of historical importance

- | | | |
|----------------|------------------|-----------------|
| 1. Purushapura | 8. Mahabalipuram | 15. Sannati |
| 2. Madhurai | 9. Kalibangan | 16. Paithan |
| 3. Mohenjodaro | 10. Kannauj | 17. Thaneshwar |
| 4. Tamralipti | 11. Pataliputra | 18. Gaya |
| 5. Harappa | 12. Maski | 19. Kousambi |
| 6. Prayaaga | 13. Lothal | 20. Kapilavastu |
| 7. Sanchi | 14. Somanatha | |

Suggested Readings

- | | | |
|-----------------------|---|--|
| Romila Thapar | - | “History of India” Volume I |
| R.C. Majumdar | - | “Ancient History of India” |
| D.N. Jha | - | “Ancient India; An Introductory Outline” |
| R.S. Sharma | - | “Indian Feudalism” |
| K.A. Nilakanta Sastri | - | “History of South India” |
| R.S. Sharma | - | “Material Culture and Social Formation In Ancient India” |
| A.L. Basham | - | “The Wonder That Was India” Volume I |
| Kesavan Veluthat | - | “Early Medieval in South India” |
| A.S. Altekar | - | “State and Government in Ancient India” |
| B.N. Lunia | - | “Evolution of Indian Culture” |

Books for Reference

- | | | |
|----------------------------|---|---|
| Romila Thapar | - | “Asoka and the Decline of the Mauryan Empire”. |
| Allachin. B. | - | “The Rise and Fall of Indian Civilization” |
| M. Wheeler | - | “The Indus Civilization” |
| D.D. Kosambi | - | An introduction to the Study of Indian History” |
| Romila Thapar | - | “Early India; From the Origins to 1300” |
| SAA Rizvi | - | “The Wonder That Was India” (Volume II). |
| R.S. Sharma | - | “Ancient India” |
| R.C. Majumdar
(Gen.Ed.) | - | “History and Culture of Indian People”
Volumes I and II. |
| R.C. Majumdar et al | - | “Advanced History of India” |

K.M. Panikkar - "A Survey of Indian History".

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II SEMESTER

SOCIO-POLITICAL HISTORY OF INDIA

(FROM 1206 TO 1716 CE)

DSC II LTP = 5+1+0 = 06

Learning Outcomes

- Understands the influence of Islam on India and thereby its effects on Indian Society.
- Appreciates the transitional phase and synchronization of different cultural ethos and the Society.
- Appreciates the style of art, architecture and paintings.
- Understand the historical reasons for the opening of India to European Mercantile Companies.
- Studies the influences of regional languages.

UNIT-I : Delhi Sultanates – Aibak – Iltutmish - Razia Sultana – Balban - Khaljis and Tughluks - Sayyids and Lodis.

UNIT-II : Development of Society – Social Classes - Language and Literature - Art and Architecture –Religion - Bhakti and Sufi Movements.

UNIT-III : Mughals - Babur - Sur Dynasty – Akbar - Consolidation of Mughal Empire - Downfall of the

Mughals - Shahjahan and Aurangzeb.

UNIT-IV : The contributions of the Mughals - Administration – Fine Arts – Literature – Art and Architecture - Science and Technology.

UNIT-V : Coming of the European Mercantile Companies – The Marathas, Shivaji and The Peshwas - Third Battle of Panipat.

Maps for Study

1. Extent of Khalji Empire under Alla-ud-din Khalji.
2. Extent of Tughluk Empire under Muhammad bin Tughluk.
3. Extent of Mughal Empire under Akbar.
4. Trade Centres of European Mercantile Companies.
5. Extent of Kingdom of Shivaji

Places of historical importance

- | | | |
|-----------------|---------------------|-------------------|
| 1. Hissar | 8. Devagiri | 15. Calcutta |
| 2. Ajmer | 9. Raigadh | 16. Burhanpur |
| 3. Lahore | 10. Bombay | 17. Bhopal |
| 4. Sasaram | 11. Surat | 18. Pondicherry |
| 5. Shahajanabad | 12. Calicut | 19. Chandranagore |
| 6. Gwalior | 13. Machalipattanam | 20. Tranquebar |
| 7. Ahmednagar | 14. Cochin | |

Suggested Readings

- | | | |
|---|---|--|
| SAA Rizvi | - | “The Wonder That Was India” Volume II. |
| Hermann Kulke and
Dictmar Rothermund | - | “A History of India” |
| Burton Stein | - | “A History of India” |
| H.C. Ray | - | “Social, Cultural and Economic History of
India: Medieval Age” |
| Tara Chand | - | “Influence of Islam on Indian Culture” |
| Irfan Habib (Ed) | - | “Medieval India I; Researches in the History
of India 1200-1750” |
| R.C. Majumdar (Ed) | - | “History and Culture of the Indian People;
Volume 5, The Struggle for Empire” |
| Sathish Chandra | - | “Parties and Politics at the Mughal Court” |
| R.C. Majumdar (Ed) | - | “The Delhi Sultanate, the History and
Culture of Indian People” Volume 6. |
| K.L. Khurana | - | “The Mughal Empire 1526-1858 AD” |

Books for Reference

- | | | |
|----------------------------------|---|---|
| M. Habib and
K.A. Nizami (Ed) | - | “The Delhi Sultanate” Volume 5.

A Comprehensive History of India |
| M. Habib | - | “Politics and Society during the Early
Medieval Period” |
| K.A. Nizami | - | “Some Aspects of Religion and Politics in
India During the Thirteenth Century” |
| Irfan Habib | - | “The Agrarian System of Mughal India, |

1556-1707”

- M. Athar Ali - “The Apparatus of the Mughal Empire”
- J.L. Mehta - “Advanced Study in the History of Medieval India”
- Jadunath Sarkar - “History of Aurangzeb”
- P.N. Chopra - “Some Aspects of Social Life During the Mughal Age (1526-1707)”
- W.H. Moreland - “From Akbar to Aurangzeb; A Study in Indian Economic History”
- T. Raychaudhari and Irfan Habib (Ed) - “The Cambridge Economic History of India (1200-1750)” Volume I.

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III SEMESTER
POLITICAL HISTORY OF KARNATAKA
(FROM 3 BCE TO 1565 AD)
DSC III LTP = 5+1+0 = 06

Learning Outcomes

- Understands the continuity in political developments and political strategies.
- Studies the importance of regional kingdoms.
- Understands the rise of new dynasties in the context of era of political supremacy.
- Studies the foundation of dynasties and their struggle to establish political hegemony.
- Appreciates the confluence of diverse cultural elements.

UNIT-I : Background – The Kadambas with special reference to Kakustha Varma - The Gangas with special reference to Durvinitha.

UNIT-II : The struggle for political supremacy, Chalukyas of Badami and the Rashtrakootas.

UNIT-III : The Chalukyas of Kalyani – The Hoysalas – The Yadavas of Devagiri – The Seuanas.

UNIT-IV : The Vijayanagara Empire – Dynasties – Krishnadevaraya – The Battle of Talikota.

UNIT-V : Bahamanis and the Adil Shahis.

Maps for Study

1. Extent of the Kadambas of Banavasi at its Zenith.
2. Kingdom of Chalukyas of Badami under Pulikeshi II.
3. Kingdom of Hoysalas during Vishnuvardhana.
4. Extent of Vijayanagar under Krishnadevaraya
5. Extent of Bijapur during Ibrahim Adil Shah.

Places of historical importance

- | | | |
|--------------|----------------------|---------------|
| 1. Banavasi | 8. Mangaluru | 15. Honnavara |
| 2. Halebid | 9. Badami | 16. Talikote |
| 3. Hampi | 10. Kalyana | 17. Talakad |
| 4. Bijapur | 11. Shravanabelagola | 18. Kuvalala |
| 5. Bidar | 12. Rayachuru | 19. Kampili |
| 6. Talagunda | 13. Gulbarga | 20. Bankapura |
| 7. Barkuru | 14. Belagavi | |

Suggested Readings

- | | | |
|--------------------|---|--|
| K.R. Basavaraja | - | “History and Culture of Karnataka” |
| M.V. Krishna Rao | - | “Glimpses of Karnataka” |
| R.S. Mugali | - | “The Heritage of Karnataka” |
| P.B. Desai | - | “A History of Karnataka” |
| G.S. Dikshit et al | - | “Sri Krishnadevaraya – Jeevana,
Saddhanegalu” |
| Burton Stein | - | “Vijayanagara” |

- K.G. Bhatsoori (Ed) - “Karnataka Shasana Samshodane”
- B. Sheik Ali - “The Gangas of Talakad”
- H.V. Shrinivasa Murthy
And R. Ramakrishnan - “A Concise History of Karnataka”
- Suryanath U. Kamath - “A History of Karnataka”

Books for Reference

- Baraguru
Ramachandrappa - “Karnataka Sangati”
- A. Sundara (Ed) - “Karnataka Charitre” Volume I
- B. Surendra Rao (Ed.) - “Karnataka Charitre” Volume II
- B. Sheik Ali (Ed.) - “Karnataka Samagra Charitre” Volume IV.
- Burton Stein - “Vijayanagara”
- H.K. Sherwani - “The Bahamani’s of the Deccan”
- Sadananda Kanavalli (Tr.)- “Maretu Hoda Samrajya”
- Robert Sewell - “A Forgotten Empire”
- B. Vivek Rai (Ed.) - “Pravasi Kanda Vijayanagara”
- A.L. Dallapiccola (Ed.) - “Vijayanagara – City and Empire” Volume I.

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IV SEMESTER
SOCIO-CULTURAL HISTORY OF KARNATAKA
(FROM 3 BCE TO 1565 AD)
DSC IV LTP = 5+1+0 = 06

Learning Outcomes

- Studies the evolution of Kannada language and script and later its transformation.
- Understands the influence of contemporary conditions on society.
- Make a note of influence of religion and society on socio-cultural life of the time.
- Studies literature and its development during different ruling dynasties and their contributions.
- Understands the concepts of Bhakti and protest as transitional changes.

UNIT-I : Evolution of Kannada Language and Script – Land Grants of the Kadambas – Emergence of Agraharas – Expansion of Agriculture.

UNIT-II : Social conditions – Process of Aryanisation – Caste structure – Religion – Traditions and Rituals – Conditions of Women.

UNIT-III : Trade and Commerce – Economy and Guilds – Trade Centres and Routes – Overseas Trade – Coinage – Feudalism.

UNIT-IV : Literary development – Sanskrit – Dravidian languages
– Kannada, Tamil and Telugu - Phases of Architectural
development - Kadambas to Vijayanagara.

UNIT-V : Bhakti tradition - Shankara – Ramanuja -
Madhwacharya; Vachana Movement and Anubhava
Mantapa - Haridasa Movement - Sufism in Karnataka.

Maps for Study (Location of any 5).

1. Temple towns of the Chalukyas of Badami
2. Location of temples built during the time of the Hoysalas.
3. Trade Centres of Vijayanagar.
4. Guilds during Medieval Karnataka.
5. Inland trade routes during Vijayanagara.

Places of historical importance

- | | | |
|------------------|------------------------------|-----------------|
| 1. Halmidi | 8. Bagewadi | 15. Karwar |
| 2. Talagunda | 9. Koppala | 16. Pajaka |
| 3. Belur | 10. Melukote | 17. Moodubidre |
| 4. Harihara | 11. Sringeri | 18. Arasikere |
| 5. Somanathapura | 12. Rakkasagi
– Tangadagi | 19. Nagamangala |
| 6. Udupi | 13. Bagalakote | 20. Balligavi |
| 7. Udutadi | 14. Dharwar | |

Suggested Readings

- Burton Stein - “Vijayanagara”
K.R. Basavaraja - “History and Culture of Karnataka”

- M.V. Krishna Rao - "Glimpses of Karnataka"
- M. Chidananda Murthy - "Kannada Shasanagala Samskrutika
Adhyayana"
- M.M. Kalaburgi - "Samadhi-Balidana – Viramarana"
- R. Sheshasastri - "Karnatakada Viragallugalu"
- B.R. Hiremath - "Karnataka Shasanagalalli Vartakaru"
- R.R. Diwakar - "Karnataka Through the Ages"
- S. Rajashekara - "Karnataka Architecture"
- Rahamat Tarikere - "Karnatakada Sufigalu"

Books for Reference

- S. Settar - "Halagannada; Bhashe, Bhasha Vikasa, Bhasha Bandhavya"
- K. Satyanarayana (Ed) - "History of the Wodeyars of Mysore"
- A. Appadorai - "Economic Conditions in Southern India
(AD.1000-1500) – 2 volumes.
- T.V. Mahalingam - "Administration and Social Life Under
Vijayanagara"
- T.V. Mahalingam - "Economic Life in the Vijayanagara Empire"
- K.A. Nilakanta Sastri - "A History of South India"
- D.A. Prasanna (Ed.) - "Mysore History before 1800 CE"
- G. Yazdani - "History of the Deccan"
- S. Settar - "Halagannada – Lipi, Lipikara, Lipi
Vyavasaya"
- K.M. Gupta - "Land System in South India; 800 – 1200
A.D."

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V SEMESTER

INDIAN NATIONAL MOVEMENT (1885 – 1947)

COMPULSORY

DSC V LTP = 5+1+0 = 06

Learning Outcomes

- Judge the historical writings and identifies their importance to understand struggle for freedom.
- Understands the concepts Nation, Nationality and Nationalism.
- Studies the growth of nationalism, and its regional varieties.
- Understand different phases of nationalism as a fight against colonialism.
- Studies the growth of communalism and its impact on Independence Movement and Partition.

UNIT-I : Historiography – Writings of Anil Seal, Tarachand, Bipan Chandra, Sumit Sarkar and Ranajit Guha – Factors responsible for the growth of nationalism – Indian National Congress – Early Nationalism – Moderates.

UNIT-II : Rise of extreme nationalism – Leaders – Partition of Bengal – Swadeshi Movement – Home Rule Movement – Political Concessions – Acts 1909 and 1919.

UNIT-III : Revolutionary nationalism – Early phas – Ghadar –

Later phase – Bhagat Singh, Chandrashekar Azad, Sukhdev and Raja Guru – Hindustan Socialist Republican Association.

UNIT-IV : Era of Gandhi – Ideology; the Concepts of Satyagraha and Non-violence; Constructive Programmes – Non-cooperation and Civil disobedience Movements – Gandhi and Dr.B.R.Ambedkar – Government of India Act, 1935.

UNIT-V : Subhash Chandra Bose- Haripura Congress Session – Quit India Movement – Rise of Communal Politics – Partition and Independence.

Maps for Study

1. Extent of Partitioned Bengal, 1905.
2. Places of Non-cooperation Movement.
3. Places of Civil-Disobedience movement.
4. Places of Quit-India Movement.
5. India after Partition, 1947.

Places of historical importance

- | | | |
|-------------|--------------|---------------|
| 1. Bombay | 8. Dandi | 15. Tripuri |
| 2. Delhi | 9. Poona | 16. Midnapore |
| 3. Calcutta | 10. Haripura | 17. Dacca |
| 4. Madras | 11. Nagpur | 18. Karachi |
| 5. Surat | 12. Satara | 19. Lahore |

- | | | |
|--------------|--------------|-----------|
| 6. Lucknow | 13. Wardha | 20. Patna |
| 7. Ahmedabad | 14. Kakinada | |

Suggested Readings

- | | | |
|-------------------------------|---|---|
| Bipan Chandra et al | - | “Freedom Struggle” |
| Bipan Chandra | - | “Communalism in Modern India” |
| B.N. Pande (Ed.) | - | “A Centenary History of Indian National Congress”, Volumes 1 and 2. |
| S.R. Mehrotra | - | “Emergence of Indian National Congress” |
| Sumit Sarkar | - | “Modern India 1885-1947” |
| Sumit Sarkar | - | “The Swadeshi Movement in Bengal 1903-1908” |
| B.R. Nanda | - | “Mahatma Gandhi; A Biography” |
| Bipan Chandra | - | “Nationalism and Colonialism in Modern India” |
| Anil Seal | - | “The Emergence of Indian Nationalism” |
| Amalesh Tripathi and Barun De | - | “Freedom Struggle” |

Books for Reference

- | | | |
|----------------|---|----------------------------------|
| Percival Spear | - | “A History of India” Volume Two. |
| Jim Masselos | - | “Indian Nationalism; A History” |
| V.P. Menon | - | “The Transfer of Power” |
| Mahatma Gandhi | - | “My Experiments with Truth” |

- | | | |
|------------------|---|--|
| Jawaharlal Nehru | - | “An Autobiography” |
| R. Kumar (Ed.) | - | “Essays on Gandhian Politics” |
| Mushirul Hasan | - | “Nationalism and Communal Politics, 1916-1928” |
| R.C. Majumdar | - | “History of Freedom Movement in India
Volumes II to IV” |
| Bipan Chandra | - | “The Rise and Growth of Economic
Nationalism in India” |
| B.R. Nanda | - | “The Making of a Nation; India’s Road to
Independence” |

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V SEMESTER
HISTORY OF KARNATAKA
(1565 - 1956)
ELECTIVE - VA LTP = 5+1+0 = 06

Learning Outcomes

- Study the political transitions and later in the context of imperialism.
- Understands the concepts of imperialism and colonialism, and later their influence.
- Study the varieties of anti-British uprisings in different regions.
- Understand the development of Princely Mysore under indirect colonial situation.
- Make a study of political and linguistic mobilizations and their historical necessities.

UNIT-I : Impact of Talikota on South Indian Polity – Rise of Feudatories – Mysore – Ikkeri – Keladi – Chitradurga.

UNIT-II : Haider Ali and Tipu Sultan – Their Efforts of Modernisation – State and Economy.

UNIT-III : 19th Century Karnataka –Anti-British Uprisings – Canara, Kittur, Nargunda and Surapura –

UNIT-IV : Rendition in Mysore - Mysore under Krishnaraja Wadiyar IV – Development of Economy and Education – Social Legislations – Backward Class Movement.

UNIT-V : Freedom Movement – Genesis and Growth of Unification Movement.

Maps for Study

1. The extent of Vijayanagara after 1565 AD.
2. Keladi Kingdom under Shivappa Nayaka.
3. Mysore under Chikkadevaraja Wadiyar.
4. Kingdom of Mysore under Tipu Sultan - 1792.
5. The extent of New Mysore in 1956.

Places of historical importance

1	Keladi	8.	Gadag	15	Sirsi
.
2	Chitradurga	9.	Yadigiri	16	Malavalli
.
3	Sira	10	Surapura	17	Holenarasipura
.
4	Magadi	11	Naragunda	18	Tiptur
.
5	Gummanayakanapalya	12	Sulya	19	Isur
.
6	Chikkaballapura	13	Madikeri	20	Siddapura
.
7	Madhugiri	14	Bantwala		
.	.	.	.		

Suggested Readings

Baraguru
Ramachandrappa (Ed.) - "Karnataka Sangati"

H.V. Shrinivasa Murthy

- And R. Ramakrishnan - "A Concise History of Karnataka"
- Suryanath U. Kamath - "A History of Karnataka"
- B. Sheik Ali (Ed.) - "Karnataka Charitre" (Volume 5).
- Sebastian Joseph (Ed.) - "Karnataka Charitre" (Volume 6).
- S. Chandrashekar (Ed.) - "Karnataka Charitre" (Volume 7).
- K. Satyanarayana - "History of the Wodeyars of Mysore"
- Mohibul Hasan - "Tipu Sultan"
- Janaki Nair - "Mysore Modern"
- Neela Manjunath (Ed.) - "The Jewels of Administration"

Books for Reference

- Suryanath U. Kamath (Ed.) - "Swatantrya Sangramada Smritigalu" (3 volumes)
- M. Shama Rao - "Modern Mysore" (2 volumes).
- C. Hayavadana Rao - "History of Mysore" (2 volumes)
- Burton Stein - "Vijayanagara"
- K.D. Swaminathan - "The Nayakas of Ikkeri"
- M.S. Puttanna - "Mysoorina Paleyagararu"
- D.N. Yogishwarappa - "Madhya Karnatakada Paleyagararu"
- James Minor - "Political Change in an Indian State: Mysore 1917 – 1955"
- G.S. Halappa - "History of Freedom Movement in Karnataka." Volumes I and II"
- S. Chandashekar - "Dimensions of Socio-Political Change in Mysore: 1918-1940"

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V SEMESTER
HISTORY OF MODERN INDIA
(1757 - 1885)
ELECTIVE - VB LTP = 5+1+0 = 06

Learning Outcomes

- Studies circumstances leading to British political supremacy in India in European perspective.
- Understands the gradual political hegemony enjoyed by the British.
- Studies the expansion of imperialism and colonialism in different geographical regions in India.
- Make a study of influence of British rule on India.
- Understands the historical context, regions, nature and consequences of Revolt of 1857 and the transfer of administration of India.

UNIT-I : Background – Carnatic Wars – Plassey and Buxar – Robert Clive.

UNIT-II : Expansion of British Political Supremacy in India – Anglo-Mysore Wars - Anglo-Maratha Wars – Anglo-Sikh Wars.

UNIT-III : Administration under Governor Generals; Land Revenue Systems; Judiciary; Education.

UNIT-IV : Impact of Company's rule on India – Agriculture and Economy – Society and Culture – Industries.

UNIT-V : Revolt of 1857 – Consequences - Writings – Nature.

Maps for Study

1. Trade Centres of the English in 1764.
2. British India in 1800.
3. Important trade centres of the English, 1820.
4. India during 1857.
5. Important centres of 1857 Revolt.

Places of historical importance

- | | | |
|---------------|-----------------|--------------------|
| 1. Amritsar | 8. Nagpur | 15. Meerut |
| 2. Lahore | 9. Baroda | 16. Pondicherry |
| 3. Delhi | 10. Bombay | 17. Vellore |
| 4. Kanpur | 11. Madras | 18. Tiruchinapally |
| 5. Jhansi | 12. Patna | 19. Hoshangabad |
| 6. Barrackpur | 13. Lucknow | 20. Jaipur |
| 7. Gwalior | 14. Murshidabad | |

Suggested Readings

K.K. Datta (Ed) - "A Comprehensive History of India Volume II
: The Consolidation of British Rule in India

1818-1858”.

- Bipan Chandra - “History of Modern India”
- Tara Chand - “History of Freedom Movement in India (Volume I)”
- Sekhar Bandopadhyaya - “From Plassey to Partition”
- R.C. Majumdar (Ed.) - “The British Paramountcy and the Indian Renaissance”
- S.N. Sen - “Eighteen Fifty Seven”
- P.C. Joshi - “Rebellion 1857; A Symposium”
- Dharma Kumar and T. Raychaudhuri (Ed.) - “Cambridge Economic History of India”
Volume II. (1750-1950).
- A.R. Desai - “Social Background of Indian Nationalism”
- R.C. Dutt - “The Economic History of India Under Early British Rule”.

Books for Reference

- R.C. Dutt - “Economic History of India in the Victorian Age”.
- Bipan Chandra - “Nationalism and Colonialism in Modern India”
- Amar Farooqui - “Zafar and the Raj; Anglo-Mughal Delhi. C. 1800-1850”
- William Dalrymple - “The Last Mughal: The Fall of a Dynasty; Delhi, 1857”

- | | | |
|------------------|---|--|
| C.A. Bayly | - | “Rulers, Townsmen and Bazaars North Indian Society in the Age of British Expansion 1770-1870” |
| H.K. Naqvi | - | “Urban Centres and Industries in Upper India, 1556-1803” |
| C.A. Bayly | - | “Origins of Nationality in South Asia: Patriotism and Ethical Government in the Making of Modern India.” |
| P.J. Marshal | - | “Bengal: The British Bridgehead” |
| Kenneth W. Jones | - | “Socio and Religious Reform Movements” in British India. |
| C.A. Bayly | - | “Indian Society and the Making of the British Empire”. |

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VI SEMESTER
EUROPE AND THE WORLD (1789 – 1945)
COMPULSORY

DSE VI LTP = 5+1+0 = 06

Learning Outcomes

- Studies the importance of 18th and 19th Centuries in determining the contemporary Europe.
- Make a note of transition from merchant capitalism to industrial capitalism.
- Studies the impact of imperialism and colonialism on non-European societies.
- Understand the era of conflicts.
- Studies the causes and effects of world wars.

UNIT-I : Impact French Revolution, 1789 – Bonapartism in Europe – Era of Metternich – 1830 and 1848 Revolutions.

UNIT-II : Evolution of modern industries – Impact on Society, Economy and Culture – Politics – Rise of Great Powers – Great Britain and Germany.

UNIT-III : Eastern Question - Serbia and Greece; Expansion of Colonialism in Asia and Africa – Cultural influence – Balkan Crisis.

UNIT-IV : I World War – Causes and Results, Revolution in

Russia; Nationalism in Middle East - Turkey and Arabia; Palestine issue; Communism in China.

UNIT-V : World War II – Causes and consequences – UNO.

Maps for Study

1. Colonies of Great Britain in Africa.
2. Colonies of Germany in Africa.
3. Countries involved in World War I in Europe.
4. Countries engaged in World War II in World.
5. Partition of Germany, 1945.

Places of historical importance

- | | | |
|--------------|---------------|--------------|
| 1. Paris | 8. Berlin | 15. Kiev |
| 2. London | 9. Moscow | 16. Istanbul |
| 3. Lisbon | 10. Prague | 17. Athens |
| 4. Frankfurt | 11. Rome | 18. Brussels |
| 5. Geneva | 12. Amsterdam | 19. Warsaw |
| 6. Vienna | 13. Helsinki | 20. Oslo |
| 7. Budapest | 14. Bucharest | |

Suggested Readings

- Aravind Sinha - "Europe in Transition; From Feudalism to Industrialization".
- Subodh Kumar Mukhopadhyay - "An Introduction to Early Modern Europe (1400-1789) - A Political Social Economic And Cultural History"

- | | | |
|--------------------|---|--|
| Evan Cameron (Ed.) | - | “Early Modern Europe: An Oxford History” |
| Sailendra Nath Sen | - | “Europe and the World, 1789-1945” |
| David Thomson | - | “Europe Since Napoleon” |
| AJP Taylor | - | “Struggle for Mastery in Europe 1848-1918” |
| Hobsbaum | - | “Industry and Empire” |
| EP Thompson | - | “The Making of the English Working Class” |
| AJP Taylor | - | “English History, 1914-1945” |
| AJP Taylor | - | “The Origins of the Second World War” |

Books for Reference

- | | | |
|---|---|--|
| Eugene F Rice, Jr.
And Anthony Grafton | - | “The Foundations of Early Modern Europe,
1460 – 1559” |
| B.V. Rao | - | “History of Europe” |
| Raghubir Dayal | - | “A Text Book of Modern European History” |
| V.D. Mahajan | - | “History of Modern Europe – Since 1789” |
| G.P. Gooch | - | “The History of Modern Europe” (1878-1919) |
| W.H. Dawson | - | “The German Empire, 1867-1914” |
| M.S. Anderson | - | “The Eastern Question” |
| CDM Ketelbey | - | “A History of Modern Times” |
| Gary Scheffield | - | “A Short History of the First World War” |
| Richard J. Evans | - | “The Coming of the Third Reich” |

* * *

VI SEMESTER
CONTEMPORARY WORLD
(1945 - 2000)
ELECTIVE - VIA LTP = 5+1+0 = 06

Learning Outcomes

- Critical examination of Post-World War II Politics in the context of cold war and its impact.
- Understand the contemporary international politics in the light of emergence of Blocs.
- Studies different areas of conflicts and their varieties.
- Understand the world politics after 1989.
- Study the influence of liberalization, privatization and globalization on the contemporary world.

UNIT-I : Rise of Super Powers – Cold War – NAM.

UNIT-II : Liberation Movements in Asia, Africa and Latin America
– Indo-China and Indonesia – Congo and South Africa –
Chile.

UNIT-III : Middle East – Arab – Israel Conflict – Terrorism –
Central Asia – South Asia – Its Impact.

UNIT-IV : Disintegration of USSR – Its Influence – End of Cold
War – Reunification of Germany – Trends in
International Politics and Relations -

UNIT-V : Liberalization; Privatization; Globalization – Their
Influence on Contemporary World.

Maps for Study

1. Satellites of USA.
2. Satellites of USSR.
3. Member Countries of NAM in Asia.
4. Member Countries of NAM in Africa
5. Countries of Arab League.

Places of historical importance

- | | | |
|---------------|-----------------|---------------|
| 1. Washington | 8. Tehran | 15. Manila |
| 2. Moscow | 9. Geneva | 16. Peking |
| 3. Warsaw | 10. Paris | 17. Bagdad |
| 4. Ankara | 11. Caracas | 18. Palestine |
| 5. Djakarta | 12. Brasilia | 19. Cairo |
| 6. New Delhi | 13. Montevideo | 20. Kabul |
| 7. Cape Town | 14. Mexico city | |

Suggested Readings

- | | | |
|---------------|---|---|
| Lewis Bernard | - | “Arabs in History” |
| H.M. Vinacke | - | “A History of the Far East in Modern Times” |
| G.E. Kirk | - | “A Short History of the Middle East; From
the Rise of Islam to Modern Times” |

- | | | |
|---------------------|---|---|
| J.A. Schumpeter | - | “Capitalism, Socialism and Democracy” |
| B.V. Rao | - | “History of Modern Europe” (1789-2002). |
| David Thompson | - | “Europe Since Napoleon” |
| Norman Lowe | - | “Mastering Modern World History” |
| A. Ingram | - | “A History of the Cold War” |
| D.S. Fleming | - | “The Cold War and Its Origins” |
| Bipan Chandra et al | - | “India After Independence” 1947-2000. |

Books for Reference

- | | | |
|---------------------|---|---|
| Ramachandra Guha | - | “India After Gandhi” |
| Norman Stone | - | “The Atlantic and Its Enemies; A History of the Cold War” |
| Eric Hobsbawm | - | “The Age of Extremes” |
| John Lewis Gaddis | - | “The Cold War” |
| John Gillingham | - | “European Integration 1950-2003” |
| Evgeny Novikov | - | “Gorbachev and the Collapse of Soviet Communist Party” |
| Ben Fowkes | - | “The Dissolution of the Soviet Union” |
| Barry Eichengreen | - | “The European Economy Since 1945” |
| Don Oberdorfer | - | “From the Cold War to a New Era” |
| William I Hitchcock | - | “The Struggle for Europe” |

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VI SEMESTER
CONTEMPORARY KARNATAKA
(1956 - 2006)
ELECTIVE - VIB LTP = 5+1+0 = 06

Learning Outcomes

- Critical evaluation of initial problems which emerged in Karnataka after Unification.
- Understand the disputes after unification in Karnataka.
- Studies major movements in contemporary Karnataka.
- Understand the contemporary politics.
- Studies the influences of international perspective and struggle for Kannada identity.

UNIT-I : Developments after unification – Initial Problems – Language – Regionality – Regional imbalance.

UNIT-II : Disputes after unification – Border – Water – Employment – Language

UNIT-III : Major Movements after unification - Peasant – Literary - Linguistic - Social – Women and Dalit – Land reforms.

UNIT-IV : Politics after unification – Caste in Politics – Early Congress Governments – Rise of regional political parties – Split in Congress – Splinter groups.

UNIT-V : Non-Congress Governments – Demand for separate states – Coorg and Kalyana Karnataka – Article 371(G) – Influence of Liberalization, Privatization and Globalization on Karnataka – Struggle for Kannada Identity.

Maps for Study

1. Extent of Unified Mysore State, 1956.
2. Extent of Karnataka, 1973
3. Places of Peasant Movement.
4. Places of Literary Movement.
5. Industrial Centres in Modern Karnataka.

Places of historical importance

- | | | |
|---------------|---------------------|------------------|
| 1. Bangalore | 8. Kolar | 15. Dharmasthala |
| 2. Mysore | 9. Pavagada | 16. Manipal |
| 3. Maddur | 10. Bellary | 17. Bidar |
| 4. Shivamogga | 11. Dharwada | 18. Raichur |
| 5. Hassan | 12. Belagavi | 19. Bellary |
| 6. Malpe | 13. Mangaluru | 20. Molakalmuru |
| 7. Kagodu | 14. Chikkaballapura | |

Suggested Readings

- | | | |
|-------------------------|---|---|
| H.S. Gopala Rao | - | “Karnataka Ekikarana Itihasa” |
| G. Rajashekhara | - | “Kagodu Satyagraha” |
| H.C. Boralingaiah (Ed.) | - | “Abhivridhhi Patha” |
| C.R. Govindaraju | - | “Karnataka Ekikarana Chalavali Mattu Kannada Sahitya” |

- C.R. Govindaraju - “Kannada Chalavaligalu”
- Muzaffar H. Assadi - “Peasant Movement in Karnataka”
- T.P. Vijaya (Gen Ed.)
N. Chinnaswamy
Sosale(Ed) - “Samakaalina Karnataka; Charitreya
Vividha Adhyayanagalu” Charitre Volume 6
- N. Chinnaswamy
Sosale(Ed) - “Jayachamarajendra Wodeyara Kaalada
Mysuru Samsthana”
- A.C. Devegowda and
T.R. Parameshwaran - “History of Education in Mysore”

Books for Reference

- J.M. Imam - “Mysuru: Aaga and Eega”
- Virupakshi Poojarahalli- “Jalasambandhi Chalavaligalu”
- Patil Puttappa - “Karnataka Kathe”
- D. Lingaiah (Ed.) - “Rajakiya Patu (Kengal Hanumantiah
Sanmana Grantha)”
- H.K. Veeranna Gowda - “Baduku-Meluku”
- C.R. Govindaraj - “Movement for United Karnataka; Cultural
Dimensions”
- C.R. Krishna Rao - “Karnatakadalli Communist Chalavali
Naanu Kandante”
- S. Chandrashekar - “Aadhunika Karnatakada Aandolanagalu”
- G. Venkatasubbayya (Ed)- “Karnataka Ekikaranada Anubhavagalu”

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V SEMESTER
INDIAN NATIONAL MOVEMENT
GE I LTP = 1+1+0 = 02

Learning Outcomes

- Make a study of impact of colonialism and its influence on the growth of nationalism.
- Understands different phases of nationalism.
- Study the era of Gandhi with a special reference to Gandhian techniques.
- Understand nationalists.
- Make a note of impact of growth of communalism and its consequences on Partition and independence.

UNIT-I : Colonization of India – Growth of Nationalism – Early Phase – Moderates.

UNIT-II : Extremists and revolutionaries – Partition of Bengal - Anti-Partition Struggles.

UNIT-III : The Era of Gandhi – Gandhian Techniques – Non-Cooperation and Civil Disobedience Movements.

UNIT-IV : Dr.B.R. Ambedkar – Subhash Chandra Bose – Quit India Movement.

UNIT-V : Glimpses of Constitutional developments – Communalism – Partition and Independence.

Maps for Study

1. Places of non co-operation movement.
2. Places of civil disobedience movement.

Places of historical importance

- | | |
|--------------|--------------|
| 1. Ahmedabad | 6. Delhi |
| 2. Surat | 7. Karachi |
| 3. Calcutta | 8. Bhopal |
| 4. Bombay | 9. Lahore |
| 5. Madras | 10. Belagavi |

Suggested Readings

- | | | |
|-------------|---|-----------------------------|
| B.R. Nanda | - | “The Making of A Nation” |
| M.K. Gandhi | - | “My Experiments with Truth” |

Books for Reference

- | | | |
|-----------------------------------|---|-------------------------------------|
| Bipan Chandra et al. | - | “India’s Struggle For Independence” |
| Barun De and
Amallesh Tripathi | - | “Freedom Struggle” |

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VI SEMESTER
HERITAGE TOURISM IN KARNATAKA

GE II LTP = 1+1+0 = 02

Learning Outcomes

- Understand the concept of Heritage.
- Make a note on heritage sites in India.
- Study briefly tangible, intangible and natural heritage sites.
- Make a study of “Mysuru” as an important heritage city.
- Understands heritage tourism and world heritage centers in Karnataka.

UNIT-I : Heritage – Meaning and its definitions – UN Resolution on Heritage.

UNIT-II : Heritage in Indian Context – Heritage sites in India – Criteria for Heritage declaration - UN Guidelines.

UNIT-III : Heritage in Karnataka – Tangible – Intangible heritage – Natural - Heritage Cities of Karnataka – Hampi as world heritage centre.

UNIT-IV : Mysuru as Heritage City – Natural – Tangible – Intangible - Heritage Precincts in Mysuru - Mysore Masterplan 2031 and heritage.

UNIT-V : Heritage Cities as Tourism Centres – Development of
Heritage Cities as Tourist Attraction – Basic
Infrastructures - Roads - Parking – Cafeteria –
Refreshments - World Heritage Centres in Karnataka.

Maps for Study

1. Natural heritage centres of Karnataka.
2. Heritage sites of Karnataka.

Places of historical importance

- | | |
|-------------|-----------------|
| 1. Badami | 6. B.R. Hills |
| 2. Hampi | 7. Kudremukha |
| 3. Gulbarga | 8. Belagavi |
| 4. Dandeli | 9. Devanahalli |
| 5. Mysuru | 10. Chitradurga |

Suggested Readings

- | | | |
|----------------|---|-------------------------------------|
| K.S. Nagapathi | - | “Karnataka: A Delight for Tourists” |
| S.A. Jeelani | - | “A Handbook of Karnataka” |

Books for Reference

- | | | |
|-----------------|---|---------------------------------------|
| K.S. Nagapathi | - | “Tourism Development; A New Approach” |
| Kailash H. Iyer | - | “Tourism Development in India” |

* * *

JSS College for Women

(Autonomous)

Saraswathipuram

Mysuru 570 009

DEPARTMENT OF HISTORY

SCHEME OF EXAMINATION

All papers including Discipline Specific Course (DSC), Discipline Specific Elective (DSE) and Generic Elective (GE) shall have two components, namely Theory and Internal Assessment.

Theory Component

Papers excluding Generic Elective (GE) shall have four parts. The maximum duration of this component shall be 3 hours. The maximum marks is 70. The four parts are as follows:

PART – A

- I. **Long answer questions.** Answer any one of the following: 15x1=15
- (1) _____
- OR
- (2) _____

PART-B

- II. **Short question answers.** Answer any two of the following: 10x2=20
- (3) _____
- (4) _____
- (5) _____
- (6) _____

PART-C

- III. **Short notes.** Write short notes on any four of the following: 5x4 = 20
- (7) _____
- (8) _____
- (9) _____
- (10) _____
- (11) _____
- (12) _____

PART- D

13. **Map Questions.** This part have 3 divisions as follows: (15 Marks)

- (i) Extent - 5 marks.
- (ii) Location of places - 5 marks.
- (iii) Writing explanatory note on five places. - 5 marks.

NOTE: Question papers shall have one additional Long Answer question carrying 15 marks for visually impaired candidates. Provided such candidate/s are enrolled in the programme/course. In that case the additional question should be printed at the end of each question paper super scribed with “NOTE”.

GENERIC ELECTIVES

Theory component for Generic Electives shall have two parts. The maximum duration of this component shall be one hour and the marks 40. The two parts are as follows:

PART – A

I. **Short answer questions.** Answer any two of the following:
10x2=20

- (1) _____
- (2) _____
- (3) _____
- (4) _____

PART-B

II. **Short notes.** Write short note on any four of the following
4x3=12

- (5) _____
- (6) _____
- (7) _____
- (8) _____
- (9) _____

PART- C

10. **Map Questions.** This part have one division as follows:
(i) Location of places 1 x 8 = 08

NOTE: In such Generic Elective where there is no scope for map question, this can be supplemented by providing two additional questions in Part-B.

INTERNAL ASSESSMENT COMPONENT

For Discipline Specific Course (DSC) and Discipline Specific Elective (DSE) the Internal Assessment Component shall consists of the following: (C¹ and C²)

A)	Records / Assignments	15 Marks
B)	Test	10 Marks
C)	Viva	05 Marks
Total		30 Marks

The Internal Assessment Component consists of the following

Test 10 Marks

Serial Number	Type	Marks		Total
		Internal Assessment (C ¹ and C ²)	Theory (C ³)	
1.	Discipline Specific Course (DSC)	30	70	100
2.	Discipline Specific Elective (DSE)	30	70	100

For Generic Elective Internal Assessment Component is as follows:

Serial Number	Type	Marks		Total
		Internal Assessment (C ¹ and C ²)	Theory (C ³)	
1	Generic Elective (GE)	10	40	50

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**J.S.S. COLLEGE FOR WOMEN
(Autonomous)**

Saraswathipuram
Mysuru 570 009

DEPARTMENT OF HISTORY

PANEL OF EXAMINERS

Serial Number	Name and designation	Address	Examiner
1.	Dr.S. Narendra Prasad Associate Professor and Head	Department of History JSS College for Women (Autonomous) Saraswathipuram Mysuru	Internal
2.	Dr.K.M. Mahadeva Swamy Assistant Professor	Department of History JSS College for Women (Autonomous) Saraswathipuram Mysuru	Internal
3.	Sri. S.R. Surendra Assistant Professor	Department of History JSS College for Women (Autonomous) Saraswathipuram Mysuru	Internal
4.	Dr.B.P. Indira Associate Professor	Department of History Govt. First Grade College Kuvempunagara Mysuru	External
5.	Dr.R.D. Pavamana Associate Profesosr	Department of History Maharaja's College Mysuru	External
6.	Dr.Ravi Kumar Assistant Professor	Department of History Maharaja's College Mysuru	External

Place: Mysuru

Date: 30.03.2018

Dr.S. Narendra Prasad
Associate Professor and Head
Chairperson, BOS in History
JSS College for Women (Autonomous)
Saraswathipuram, Mysuru 570 009

JSS COLLEGE FOR WOMEN
(AUTONOMOUS)
SARASWATIPURAM, MYSORE-570009

**POST GRADUATE DEPARTMENT OF
COMMERCE**

SYLLABUS

**SCHEME OF INSTRUCTIONS AND EXAMINATION
2018 - 19**

M.COM PROGRAMME STRUCTURE AND SYLLABUS

M.COM PROGRAMME STRUCTURE AND SYLLABUS
BATCH 2018-19
MINIMUM CREDITS REQUIRED FOR M.COM DEGREE

I to IV Semesters	HARD CORE COURSE		SOFT CORE COURSE		OPEN ELECTIVE COURSE		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
Total	13	52	5	20	1	4	19	76

Semester wise requirements of course and credits

Semester	HARD CORE COURSE		SOFT CORE COURSE		OPEN ELECTIVE COURSE		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
I	04	16	01	04	-	-	05	20
II	04	16	01	04	-	-	05	20
III	03	12	01	04	01	04	05	20
IV	02	08	02	08	-	-	04	16
Total	13	52	05	20	01	04	19	76

First Semester M.Com

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC01	Accounting Theory and Practices	HC	3	1	0	4
HC02	Advanced Financial Management	HC	3	1	0	4
HC03	Advanced Marketing Management	HC	3	1	0	4
HC04	Organizational Behaviour	HC	3	1	0	4
SC01	Statistics for Business Decisions	SC	3	1	0	4
SC02	Business Communication	SC	3	1	0	4

Note: Students can register for any one of the above soft cores.

Second Semester M.Com

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC05	Capital Market Instrument	HC	3	1	0	4
HC06	Advanced HRM	HC	3	1	0	4
HC07	Operations Research	HC	3	1	0	4
HC08	Marginal Costing and Decision Making	SC	3	1	0	4
SC03	Micro Finance	SC	3	1	0	4
SC04	Enterprise Resource Planning (ERP)	SC	3	1	0	4

Note: Students can register for any two of the above soft cores.

Third Semester M.Com

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC09	Business Research Methods	HC	3	1	0	4
HC10	International Business	HC	3	1	0	4
HC11	Security Analysis and Portfolio Management	HC	3	1	0	4
SC05	Elective: Paper- 1	SC	3	1	0	4
OE	Retail Banking/ Personal Financial Management/Financial Accounting/Management Of Non-Profit Organization/Business Management.	OE	3	1	0	4

Note

1. Students can register for any one of the elective groups as soft core (first paper in the group)
2. Non-commerce students can register any one of the open-electives.

Fourth Semester M.Com

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC12	International Accounting	HC	3	1	0	4
HC13	Strategic Management.	HC	3	1	0	4
SC06	Legal Aspects of Business	SC	3	1	0	4
SC07	OR Major Project Work	SC	0	1	3	4
SC08	Elective: paper 2	SC	3	1	0	4

Note: 1. Major project work is a soft core course. The students can register for the Project work or for Advanced Cost Accounting or Supply Chain Management, All carrying four credits each.

Note: 2. Guiding 4 students for Major Project work is considered to be equal to 01 hour of class room teaching

Note: 3. Students must register for 2nd paper in the elective group selected by them in the III semester as soft core.

Elective Groups

Any one group from the available electives shall be selected by a student at the commencement of the III Semester. Once a group has been selected, no change in the selected group will be allowed later. While the first paper of the selected group will be taught in Semester III, second paper of the selected group will be taught in Semester IV as Soft Core Courses. The Department will announce in the beginning of the third semester, any one or more elective groups which will be offered during III and IV semesters depending upon the availability of faculty members and the demand for electives.

Group A: Business Taxation <ol style="list-style-type: none">1. Corporate Tax Law and Planning2. GST and Custom Duty	Group B: Human Resource Management <ol style="list-style-type: none">1. Strategic Human Resource Management2. International Human Resource Management
Group C: Marketing. <ol style="list-style-type: none">1. Marketing Services2. International Marketing	Group D : Banking <ol style="list-style-type: none">1. Banking financial services management2. Banking Technology
Group E: Insurance <ol style="list-style-type: none">1. Management Of Life Insurance2. Management of Non Life Insurance	Group F: Financial Accounting <ol style="list-style-type: none">1. Accounting For Specialized Institution2. International Financial Reporting Standards (IFRS)
Group G: Financial Management <ol style="list-style-type: none">1. International Financial Management2. Strategic Financial Management	Group H: Cost Management <ol style="list-style-type: none">1. Strategic Cost Management-12. Strategic Cost Management-2

**FIRST SEMESTER
HARD CORE
HC 01: ACCOUNTING THEORY AND PRACTICE**

Course Outcomes

CO1: To appraise the theory of Accounting

CO2: To analyze the conceptual Frame work and : Recognition, Measurement and disclosure of elements of income statements and balance sheet

CO3: To have an exposure of Accounting for Amalgamation AS-14:

1. **Course Objectives:** The goal of this course is to provide the knowledge of accounting theory based on conceptual framework of accounting theory and also the critical thinking skills necessary to analyze and interpret accounting related transactions in accordance with accounting theory and the financial reports generated by the accounting system.
2. **Pedagogy:** Course activities consist of lectures, case study analysis, solving problems, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies will be integral part of instruction.

3. Course contents:

Module 1: The Meaning of Accounting Theory: The Meaning of Theory and Accounting Theory; Relationship with Accounting Research and Practice. Types of Accounting Theories – Syntactical, Semantically and Behavioral Theories, Approaches to Formulation Accounting Theory.

Module 2: The Conceptual Framework of Accounting: The IASB Framework for the preparation and presentation of financial statements. Users of Accounting Information and their Information needs, Objectives of Financial Statements, Underlying Concepts and Assumptions; Qualitative Characteristics of Financial Statements; Constraints on Relevant and Reliable Information – Timeliness, Balance between Benefit and Cost, Balance between Qualitative Characteristics, True and Fair View. The Elements of Financial Statements.

Module 3: Recognition, Measurement and disclosure of elements of income statements and balance sheet: Revenue, Expenses, Gains and Losses, Assets, Liabilities, Owner's equity.

Module 4: Accounting for Amalgamation AS-14: Meaning and types – Amalgamation in the nature of Merger and in the nature of Purchase. Accounting for Amalgamation: Pooling of Interest method and Purchase method – problems.

References:

1. Anthony R.N., D.F. Hawkins and K.A Merchant, Accounting: Text and cases, McGraw Hill, 1999.
2. Richard G, Schroeder, Myrle W. Clark and Jack M. Cathey: Financial Accounting Theory and Analysis: Text reading and cases, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, Accounting theory, Quorum Books, 2000.

4. Jawahar Lal, Accounting theory and practice. Himalaya Publishing House, 2008.
5. L.S. Porwal, Accounting Theory, TMH, 2000.
6. Thomas R. Dyckman, Charles J Davis, Roland E Dukes, Intermediate Accounting, Irwin McGraw – Hill.
7. Eldon S Hendricksen, Accounting Theory.
8. www.iasb.org
9. www.icaai.org
10. www.dca.gov.in

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	1	2	1	1
CO2	2	1	1	1	2	1	1	-
CO3	1	2	1	1	1	-	1	1

FIRST SEMESTER HARD CORE HC 02: ADVANCED FINANCIAL MANAGEMENT

Course Outcomes

CO1: To appraise the theory of Financial management and budgeting

CO2: To analyze the Risk Analysis in Capital Budgeting

CO3: To have an exposure of Capital structures decision- Traditional view

1. Course Objectives: To equip students with necessary skills to evaluate capital projects with a focus on advanced Capital budgeting techniques like MIRR (Modified IRR) and selection of projects under conditions of risk and uncertainty. To enable students analyze the leverage and dividend decisions based on theoretical framework.

2. Pedagogy: Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects. Analysis of leverage and dividend policies should be based on a sample of leading corporate organizations such as SENSEX companies, followed by seminar presentations and group discussions.

3. Course Content

MODULE-1

Introduction- Meaning, scope and functions of Financial Management. Corporate Objectives- Profit Maximization and wealth Maximization, Their Social implication. Concept of cash flow and Time value of Money

MODULE -2

Capital Budgeting Decision- Importance- challenges- NCF estimation DCF Techniques- NPV vs IRR- Multiple IRR problem- Modified IRR (MIRR)- Capital Rationing.

MODULE -3

Risk Analysis in Capital Budgeting – Approaches to risk absorption- expected net present value (ENPV)- Pay back methods- Risk- Adjusted Discount rate- use of normal distributions – sensitivity analysis- Measurement of project risk- risk analysis of project portfolios.

MODULE – 4

Capital structures decision- Traditional view – MM's Theory- Factors impacting leverage decision. Cost of capital- Cost of equity- cost of preferred capital – cost of debt – cost of retained earnings- WACC- Marginal cost of capital.

References:

1. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications(2014), Mysore.
2. Financial Management: Pandey, I.M, Vikas Publishing House, New Delhi.
3. Financial Management: Khan M.Y. and Jain P.K, Tata McGraw Hill, New Delhi.
4. Financial Management: Chandra, Prasanna; TMH, New Delhi.
5. Financial management and Policy: Van Horn; Prentice Hall of India.
6. Fundamentals of Financial Management: Brigham & Houston, Thomson Learning, Bombay.
7. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata McGraw Hill, 2000.
8. Financial Management and Policy: Text and Cases: V K Bhalla, Annual Publishers, 2002.

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	1	2	1	1
CO2	2	2	1	2	2	1	1	-
CO3	1	2	1	1	1	-	1	1

FIRST SEMESTER

HARD CORE

HC03: ADVANCED MARKETING MANAGEMENT

1. Course Objectives:

- To understand the changing business environment
- To identify the indicators of management thoughts and practices
- To understand fundamental premise underlying market driven strategies

Course Outcomes

CO1: To understand the Marketing Concepts and Tools and market mix decision

CO2: To have an exposure on Green marketing and its principle

CO3: To have a knowledge on Marketing research and trends in marketing

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

3. Course Content

Module -1

Marketing Concepts and Tools: Meaning, Definition of Marketing and Marketing. Management, Core Marketing Concepts, Marketing Concepts and Consumer value, Marketing Myopia and Marketing Environment

Module-2

Marketing Mix Decision: Product- Product planning and development- product Life Cycle- New product Development and Management- Market segmentation- Target Marketing and Positioning of Products- Channel Management- Advertising and Sales Promotion- Pricing Objectives, Policies and Pricing Strategies.

Module-3

Green Marketing: Need for Green Marketing, Green Marketing Strategies, Principles of Green Marketing, Golden Rules of Green Marketing, Green Marketing Mix And Challenges in Green Marketing.

Module-4

Marketing research and trends in marketing: Marketing Information System- Research process- concept and Applications: Product – Retail Research- customer Driven Organization- Ethics in Marketing- Online Marketing Trends.

References:

1. Marketing Management: Philip Kotler and Kevin Lane Keller, PHI 14th Edition, 2012
2. Marketing management-Text and Cases: KS Chandrasekhar, Tata McGrawHill-Vijaynicole, First edition, 2010.
3. Marketing: Paul Baines, Chris Fill and Kelly Page, Oxford University Press, 2nd Edition, 2011.
4. Marketing – An Innovative approach to learning and teaching- A south Asian perspective: Lamb, hair, Sharma, Mc Daniel, Cengage Learning — 2012

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	1	2	1	1
CO2	2	2	1	2	2	1	1	-
CO3	1	2	1	1	1	-	1	1

FIRST SEMESTER

HARD CORE

HC04: ORGANIZATIONAL BEHAVIOUR

1. Course Objectives: The objective of this course is to provide the student the knowledge about organizations, their constitution and the behaviour of people in organizations.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

Course Outcomes

CO1: To understand the facts on ORGANIZATION BEHAVIOUR and individual behaviour

CO2: To have an exposure about group behavior and leadership

CO3: To have a knowledge on Organizational changes and development

3. Course Content

Module-01: ORGANIZATION BEHAVIOUR

Meaning and definition, nature, fundamental concepts, scope of OB, challenges and opportunities for OB, contributing disciplines to the field of OB and the OB models.

Module-02: INDIVIDUAL BEHAVIOUR

Meaning, causes of human behaviour. Personality: meaning and definition, determination of personality traits. Perception: meaning and definition for perpetual process, factors influencing perception. The link between perception and individual decision making. Learning: meaning and theories. Attitude: meaning, source of attitudes. Values: meaning, types of values.

Module-03: GROUP BEHAVIOUR

Meaning, determinants of group behaviour, group process, group tasks, and types of groups- formal and informal, group norms, group cohesiveness, leadership, styles of leadership: and decision making in group.

Module-04: ORGANIZATIONAL CHANGES AND DEVELOPMENT

Concept and determinants of organization culture, organization development – concept and intervention techniques, individual and organization factor to stress, consequences of stress of individual and organization and management of stress.

References:

1. Organisational Behaviour: Concept, Theory and Practice-Nirmal Singh
2. Organisational Behaviour - Fred Luthans
3. Organisation Theory and Behaviour - V S P Rao and PS Narayana
4. Organisational Behaviour - Niraj Kumar
5. Organisational Behaviour – K. Aswathappa
6. Management of organisational change –Harigopal

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	1	1
CO2	2	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

FIRST SEMESTER

SOFT CORE

SC01: STATISTICS FOR BUSINESS DECISIONS

1. Course Objectives:

The aim of this course is to enable a student to have knowledge about application of probability theory and sampling in different areas of commerce, time series analysis and application of multiple correlation and regression analysis.

2. Pedagogy:

Class room teaching of basic statistical models shall be followed by solving problems involving business applications. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

Course Outcomes

CO1: To understand the theory of probability, distribution and sampling

CO2: To have an exposure about Time series Analysis

CO3: To have a knowledge on Multivariate analysis and its applications

3. Course Contents:

Module 1: Probability Theory and Theoretical Distributions: Meaning, terminology, types and rules. Random variables and use of expected value in decision making. Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions.

Module 2: Sampling: Meaning of sample and population. Probability and non-probability methods of sampling. Use of random digits to choose random samples. Sampling from normal and non-normal populations. The Central limit theorem. Use of sampling in business decisions, Testing of hypothesis

Module 3: Time Series Analysis : Variations in time series. Cyclical, seasonal and irregular variations. Trend analysis. Application of time series analysis in forecasting.

Module 4: Multivariate Analysis: Partial Correlation, Multiple Correlation and Regression correlation analysis. Analysis of Variance. Application of multivariate analysis in business decisions.

References:

1. Statistics for Business and Economics: Wonnacott and Wonnacott Wiley Publications
2. Econometrics: Wonnacott and Wonnacott Wiley Publications
3. Statistics: Sanchetti and Kapoor
4. Statistical Analysis for Decision Making: Morris Hamber

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	1	1
CO2	2	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

**FIRST SEMESTER
SOFT CORE
SC02: BUSINESS COMMUNICATION**

1. Course Objective

This course intends to develop good communication skills in students for their future jobs and Endeavors in the corporate word so that they can gain a cutting edge over their other counterparts within the country and across the globe.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

Course Outcomes

CO1: To understand the theory of Communication and employment communication

CO2: To have an exposure on Written communication and practice in business writing

CO3: To have a knowledge and practical understanding of various methods of Group Communications

3. Course Contents:

MODULE-I : INTRODUCTION: Definition and classification of communication, purpose of communication, process of communication, importance of communication in management, communication structure in organization, barriers & gateway in communication, 7 C's of communication, Impact of cross cultural communication.

MODULE II : EMPLOYMENT COMMUNICATION: Writing CVs & Application Letter, Group discussions, interview, types of interview, candidates preparation, Interviewers preparation; Impact of Technological Advancement on Business Communication; Communication networks, Intranet, Internet, teleconferencing, videoconferencing
ORAL COMMUNICATION: What is oral Communication, principles of successful oral communication, two sides of effective oral communication, effective listening, non-verbal communication, Body language, Paralanguage.

MODULE III : WRITTEN COMMUNICATION: Purpose of writing, pros & cons of written communication, clarity in writing, principles of effective writing, writing technique.
BUSINESS LETTERS AND REPORTS: Introduction to business letters, Types of business letter, Layout of business letter, Reports: definition & purpose, types of business reports, reports writing.

MODULE IV : GROUP COMMUNICATION- Meetings: need, importance & planning of Meetings, drafting of notice, Agenda, minutes & resolutions of Meeting, writing memorandum, press release, press conference, Business etiquettes – netiquettes, telephonic & table etiquettes.
PRESENTATION SKILLS: What is a presentation: elements of presentation, designing a presentation
Advanced visual support for business presentation, types of visual aid, appearance & posture, practicing delivery of presentation.

RECOMMENDED BOOKS:

1. Lesikar RV & Pettit Jr. JD – Basic Business Communication : Theory & Application (Tata Mc Grow

Hill, 10th Edition).

2. Bisen & Priya – Business Communication (New Age International Publication)
3. Kalkar, Suryavanshi, Sengupta - Business Communication (Orient Blackswan)
4. M.K. Sehgal & V. Khetrapal - Business Communication (Excel Books).
5. P.D. Chaturvedi – Business Communication (Pearson Education, 3rd Edition 2006).
6. Sharma R.C., Mohan Krishna – Business : Correspondence and Report Writing (Tata McGraw Hill, 3rd Edition).
7. Rajendra Pal - Business Communication (Sultan Chand & Sons Publication).

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	1	1
CO2	1	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

SECOND SEMESTER

HARD CORE

HC 05: CAPITAL MARKET INSTRUMENTS

1. Course Objectives:

The course intended to equip students in opportunity to understand:

1. Comprehend the role of capital markets.
2. Evaluate the various Capital markets instruments like stocks, Bonds, etc....
3. Understand the basics of new instruments like ETFs, and derivatives.

Course Outcomes

CO1: To understand the facts of capital markets, mutual funds Bonds, stock etc.

CO2: To have an expos of Financial services and guidelines

CO3: To have a knowledge on derivatives, options and swaps

2. Pedagogy:

Teaching method comprises of lecture sessions, and tutorials. Lecture session focus on providing conceptual understanding and analytical settings for select aspects of the course contents.

3. Course contents:

Module 01: Capital markets: In overview of financial markets, origin, nature and role of Capital markets – Globalization of capital markets – Capital markets in India. Capital Market Instruments: Stocks, Bonds, Debentures, ADRs, GDRs, ETFs, and units of Mutual Funds.

Module -02: Financial services: Concept of financial services, features and scope of financial services in India. Securitization of debts – Definition, securitization and factoring, benefits, securitization in India, Current Guidelines on securitization, future prospects.

Module 03: Derivatives – Basic features – Role of Derivative Markets – Forwards and Futures – Commodity futures: Stock futures and Index futures.

Module 04: Options and Swaps: Stock options and Index options – Swaps – Currency Swaps and Interest rate swaps.

References:

1. Financial institutions and markets –by Bhole.(TMH)
2. Financial markets – By M.Y. Khan(vivek)
3. Financial derivatives: Dr.G. Kotreshwar.
4. Financial derivatives – Parashuraman
5. Financial services – By M.Y.Khan (wiley India)
6. Emerging scenario of financial services - Gorden and Natarajan.
7. Derivatives and Financial Innovations: Manish Bansal and Navneet Banshal (Mc Graw Hill).
8. Financial derivatives, concepts and problems: Gupta S.L (Prendise and Hall)
9. Fundamentals of Financial Derivatives (Wiley India) – Parushuraman N.R
10. Derivatives and Risk Management. (Pearson) -Sundaram Janaki Raman.

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	1	1
CO2	1	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

SECOND SEMESTER

HARD CORE

HC06: ADVANCED HUMAN RESOURCE MANAGEMENT

1. Course Objectives: The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Course Outcomes

CO1: To understand the Strategic Role of HRM and Staffing The Organization

CO2: To have an exposure on Developing Effectiveness in HR

CO3: To be familiar with methodologies of Evaluating performance and Managing Compensation of employees

MODULE -1

The Strategic Role of HRM: Evolution and Growth- objectives and functions, HR Department: Structure, Changing Role, Outputs and Competencies of HR Practitioners- Globalization and Future of SHRM in Dynamic Environment- High Performance work Systems (HPWS)

MODULE -2

Staffing The Organization: Introduction- HR planning- job Analysis- Competency- Based job Analysis-Recruitment- Sources and Methods- Selection Process, Placement, Induction, Internal Mobility and Separations- recent Trends.

MODULE -3

Developing Effectiveness in HR: Career Management- Training Vs Development, Types of Training, and Executive Development- Methods of management development- Succession planning- Knowledge Management- concepts and process- recent Trends.

MODULE – 4

Evaluating performance and Managing Compensation: Performance Appraisal- Methods of Performance Appraisal-Potential Appraisal- strategic Compensation planning- Incentives and employee Benefits- Incentive pay plans- Individual, Group and organization- Wide Incentives- Recent trends on Executive Compensation.

References:

1. Ashwathappa: Human Resource Management (Tata McGraw Hill Publishing Company)
2. Subbarao: Personnel and Human Resource Management
3. International HRM: S C Gupta, Publisher-Mac Millan.
4. International Human Resource Management: Chris Rees and Tony Edwards-Pearson Publications.
5. Edwin Phillip: Personnel Management
6. Bannerjee: Management of Human Resources

CO-PO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	1	1
CO2	1	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

SECOND SEMESTER HARD CORE HC: 07 -OPERATIONS RESEARCH

1. Course Objectives: The objective of the course is to acquaint the students with the use of quantitative models in Decision making.

3. Pedagogy: The lecture sessions focus on providing conceptual understanding and solving problems of the Course content. Students would make presentations and interact with both the faculty and the other Students during tutorial sessions.

Course Outcomes

CO1: To understand the theory and methods of operation research

CO2: To have an exposure on LPP and Network Analysis

CO3: To be familiar with decision theory and criteria

4. Course Contents:

Module 1:

Introduction to Operations Research: Origin and definitions of operations Research. Characteristics of Operations Research- approach. Models and modeling in Operations Research. Applications of Operations Research in solving business problems.

Module-2:

Linear Programming: Meaning and mathematical formulation of linear programming Problems and their solution using graphic and simplex methods. Problems and Case Study Analysis

Module-3

Network Analysis- Introduction- Network construction, Determination of Critical Path and duration, total and free floats. PERT – Estimation for project, duration, variance, probability of project completion within due date. CPM- crashing of network, minimum cost project schedule.

MODULE-4

Decision Theory- Quantitative approach to management decision making- Decision under conditions of certainty- minimum and maximum criteria- Harwick criteria- Laplace criteria- Expected opportunity Loss criteria. Decision Tree analysis- Bayes Approach

References:

1. Operations Research : Frederick S Hillier and Gerald J Lieberman, Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Operations Research- Theory and Applications : J.K.Sharma, Macmillian India Ltd. New Delhi.1997.
3. Operations Research – Applications and Algorithms: Wayne L. Winston, Thomson Learning, New Delhi.
4. Operations Reserch :Panneeraselvam, Prentice Hall of India, New Delhi.
5. Practical Problems in Operations Research: Chawla, Gupta and Sharma, Kalyani Publisers. New Delhi.
6. Principles of Operations Research with applications to Managerial Decisions :Harvey M.Wagner,Prentice Hall of India.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	2	1
CO2	2	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

SECOND SEMESTER**HARD CORE****HC 08: MARGINAL COSTING AND DECISION MAKING****1. Course Objectives:**

The course in marginal costing and decisional making is aimed at equipping the students with the knowledge and skill relating to marginal costing as a tool for evaluating a wide range of marginal decisions involving make or buy, pricing, export offers, temporary short-term of operations, discontinuance of a product line, etc..

2. Pedagogy:

Course activities consist of lecture, group discussion, seminar presentations, assignments, writing and tests. Solving problems and evaluating decisions involve in the financial and cost data of selected firms will be integral parts of Instructions.

Course Outcomes

CO1: To understand the theory of marginal cost estimation and contribution

CO2: To have an exposure on Profit volume ratio

CO3: To be familiar with Marginal costing and marginal decisions

3. Course contents:

Module 01: Introduction: Meaning and definition of marginal cost and marginal costing – classification of cost on the basis of behavior, absorption costing – meaning, difference between marginal costing and absorption costing – advantages and limitations of marginal costing. Income statements under absorption costing and marginal costing – problems.

Module 02: Contribution: Meaning – Users, cost volume profit (CVP) – break even point – break even chart: margin of safety, angle of Indices, Basic assumptions of break even analysis – limitations of CVP analysis – problems.

Module 03: Profit volume ratio: meaning – ascertainment of P/V ratio – uses of P/V ratio – ascertainment of BEP, value of sales to earn a desired profit, variable cost, fixed cost, profit, margin of safety and contribution - problems.

Module 04: Marginal costing and marginal decisions – meaning of decision making, differential analysis, types of choices decisions, profit planning, pricing decision, make or buy decision, add or drops products, sell or process further (Joint and by products), operate of shut downs, special orders, replace or retain decision – problems.

References:

1. Accounting for managers: Dr. Jawaharlal (Himalaya publishing House).
2. Accounting for managers: (ICFAI publications).
3. Advanced management accounting – Ravi M Kishore (Taxman's publications)
4. Management accounting: RSM Pillai & Bagavathi – S Chand & Co.
5. Introduction to management accounting- Horngren, Sundem and Stratton Prentice Hall of India Pvt. Ltd, New Delhi – 110001.

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	2	1
CO2	2	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

**SECOND SEMESTER
SOFT CORE
SC03: MICRO FINANCE**

Course Outcomes

CO1: To be able to understand with micro finance and financial institutions

CO2: To have an exposure on micro credit and rural credit

CO3: To be familiar with working of self-help groups

Module 1: MICRO FINANCE

Meaning, concept, Elements, Importance and Brief History - Sustainable Community Banking - Role of Micro Finance - Difference between Micro Finance and Macro Finance.

Module 2: FINANCIAL INSTITUTION

Financial Institutions - evolution, objectives, and Functions –NABARD, IFCI, SIDBI, ICICI, SFC, Grameena Banks. Role and functions of commercial banks.

Module-03: MICRO CREDIT AND RURAL CREDIT

Micro credit: meaning and definition, features, models, channels - micro finance institutions, evolutions, objectives, functions, pros and cons of micro finance institutions.

Rural credit: meaning and definition, objectives, types of rural credit – short term and long term credits, terms and conditions of finance, repayment conditions – lead banks and rural credit institutional linkages need for readjustment of rural development strategies, need for sustainable rural developments.

Module-04: SELF-HELP GROUPS

Meaning of SHG's, pattern of their functions – funding agencies of these SHG's - activities of SHG's – savings, credit, marketing and insurance - role of SHG's in financial and social inclusion – Self help promotions: concepts, elements, stages and significance - structure of SHG's – precautions to be taken while forming the SHG's.

References:

1. Aggarwal, K. Pankaj and Sinha, S. K. (2010). Financial Performance of Microfinance Institutions of India-a cross-sectional study. Delhi Business Review, 11(2).
2. Microfinance in India Hardcover – 21 Feb 2008 by K.G. Karmakar (Author)

3. Managing Risk and Creating Value with Microfinance, Author: Mike Goldberg, Eric Palladini Publish Date: August 2010

4. The Economics of Microfinance, Author: Jonathan Morduch, Beatriz Armendariz Publish Date: May 2010

5. Microfinance Handbook: An Institutional and Financial Perspective, Author: Joanna Ledgerwood Publish Date: October 1998

6. Banking, Micro Finance and Self-help Groups (SHGs) in India, Author: A. Vijayakumar (Editor) Publish Date: July 2009

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	2	1
CO2	2	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

SECOND SEMESTER

SOFT CORE

SC 04 : ENTERPRISE RESOURCE PLANNING (ERP)

1. Course Objectives:

- To understand the business process of an enterprise
- To grasp the activities of ERP project management cycle
- To understand the emerging trends in ERP developments

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Course Outcomes

CO1: To be able to appraise theory on ERP and techniques

CO2: To have an exposure on ERP Models

CO3: To be familiar with working of ERP lifecycle implementation

MODULE -1

Introduction to ERP: ERP vs. MRP, Evolution- growth- benefits and Limitation of ERP- phases of ERP- Sales, Marketing, and distribution manufacturing – Finance- Personnel- Purchase and Inventory- Planning and control

MODULE -2

ERP related Techniques, Business Process Reengineering(BRP), MIS- DSS-EIS-Data Warehousing –Data Mining –Online Analytical Processing, Supply- chain management CAD/CAM- Materials Requirement Planning, Bills of Materials, Manufacturing Resource planning , Distribution Requirement planning, JIT and kanban- Make to order- Make to stock- Assemble to order , Engineer to – order.

MODULE -3

ERP Models –Finance- Plant and Maintenance- Quality Management- Materials Managements- Benefits of ERP.

MODULE -4

ERP implementation life cycle- Pre evaluation screening, package evaluation- Project Planning phase- GAP Analysis- Reengineering , Configuration- Team Training- Testing and Going Live

REFERENCES

1. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012
2. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008
3. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008.
4. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
5. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, Prentice Hall of India, 2006.
6. Summer, ERP, Pearson Education, 2008

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	2	2	2	1
CO2	2	2	1	2	2	1	1	1
CO3	1	2	1	1	1	1	1	1

THIRD SEMESTER
HARD CORE
HC 09: BUSINESS RESEARCH METHODS

1. Course objectives:

The course is envisaged to provide the students the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

2. Pedagogy:

The lecture session focus on providing conceptual understanding and analytical setting for select aspects of course contents. This session focus on student involved and student driven content study. Identified groups of students make presentations and interact with both the faculty and other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the student would undertake field exercises related to different aspects of the course content.

3. Course content:

Module 01: Introduction: objectives and role of business research – features of business research, types of research, and ethical issues in business research.

Module 02: Research process: developing a research proposal – exploratory research and qualitative analysis: sources of data – methods of data collections, techniques of communicating with respondents.

Module 03: Managing research assignment: questionnaire design – sampling and field work techniques, measurement and scaling concepts – attitude measurement.

Module 04: Analysis and Presentation: Application of univariate, Bivariate and multivariate methods of statistical analysis – methods of business research report writing – language – referencing – bibliography.

References:

1. Business research methods: William G. Zikmund, (The Dryden Press)
2. Research for Development – a Practical Guide, Sophie Laws(Vistaar Publications)
3. Methodology of Research in Social Science: R. Krishnaswamy & M. Ranganathan (Himalaya Publications)
4. Methodology in Social Research: Partha Nath Mukherjee, (Sage publications)
5. Business research methodology: J.K Sachdeva, (Himalaya publications)

**THIRD SEMESTER
HARD CORE
HC 10: INTERNATIONAL BUSINESS**

1. **Course Objectives:**

This specialization course on International business is designed to equip the student with policy and practice skills related to international business. Upon completing this course the student will be able to understand the intricacies of running business of the political territories. C/E would also get an insight into the policy environment in India regarding the International business.

2. **Pedagogy:**

The course would be taught under LTP method. The lecture sessions are designed to be interactive with the students expected to come prepared with basic reading suggested before every session. The tutorial sessions are basically group exercises with each designed group handling a prescribed module for presentation and interaction, in a three way interactive process. It basically involves preparing field reports and presenting them for plenary discussions.

3. **Course contents:**

Module 01: Introduction: International business and marketing – trends in international trade – reasons for going international, global sourcing and production sharing – international orientation – internalization stages – growing economic power of developing countries – international business decisions.

Module 02: International business environment: Trading environment – commodity agreement – cartel – state trading – trading blocks and growing intra regional trade – other regional trade – groupings- SAARC GATT/WTO and trade liberalization - the Uruguay round – evaluation – UNCTAD.

Module 03: Multinational corporations: Definitions – organizational structures – dominances of MNC's – recent trends – code of conduct – multinationals in India.

Module 04: India in the Global setting: India an emerging market - India in the global trade – liberalization and integration with global economy – obstacles in globalization – factors favoring globalization, globalization strategies. Trade policy and regulations in India. Trade strategies – trade strategy of India, export import policy- regulation and promotion of foreign trade in India.

References:

1. Chadha G.K : WTO and Indian economy
2. G. S Batra and R. C Dangwal : International business (New trends)
3. Jean Pierre & H. David Hennessay : Global marketing strategies

**THIRD SEMESTER
HARD CORE**

HC: 11- SECURITY ANALYSIS AND PORFOLIO MANAGEMENT

1. COURSE OBJECTIVES:

Enables student to

- Understand the nuances of stock market operations
- Understand the techniques involved in deciding upon purchase or sale of securities

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

MODULE 1 : Introduction to securities: Indian market – overview, players, participants and stock exchanges, investment – meaning, definition, Investment vs speculation, Investment process, Investment categories, characteristics of investors, objectives of investors, types of investors, Hedging , Innovative financial instruments.

MODULE- 2 : Fundamental analysis- EIC analysis- economic analysis’ tools for economic analysis, industrial analysis, standard industrial classification, tools for industry analysis , quantitative industry analysis, company analysis, tools for company analysis.

MODULE- 3: Portfolio management- Meaning, Definition, Portfolio Analysis, Importance of portfolio , portfolio objective, Portfolio management process, selection of securities

MODULE-4: Portfolio Theory- Portfolio construction – Diagnostics Management- Performance evaluation- Portfolio revision – Mutual funds- Investor life cycle, personal investment, personal finance, portfolio management of funds in banks, insurance companies, pension funds.

REFERENCES

1. Reilly & Brown, Investment Analysis and Portfolio Management, Cengage Learning, 9th edition, 2011.
2. S. Kevin , Securities Analysis and Portfolio Management , PHI Learning , 2012.
3. Bodi, Kane, Markus, Mohanty, Investments, 8th edition, Tata McGraw Hill, 2011.
4. V.A.Avadhan, Securities Analysis and Portfolio Management, Himalaya Publishing House, 2011.
5. V.K.Bhalla, Investment Management, S.Chand & Company Ltd., 2012.
6. Donald E.Fischer & Ronald J.Jordan, Security Analysis & Portfolio Management, PHI Learning., New Delhi, 8th edition, 2011.
7. Prasannachandra, Investment analysis and Portfolio Management, Tata McGraw Hill, 2011

THIRD SEMESTER
ELECTIVE01: BUSINESS TAXATION
PAPER01: CORPORATE TAX LAW AND PRACTICES.

- 1. Course Objectives:** The objective of the course is to provide an in depth knowledge on taxation of corporate entities including dividend distribution tax, MAT, preparation and filling of returns under digital signature.
- 2. Pedagogy:**
 - a. Modes of payment of taxes- advance tax, self assessment tax ITR-6, filling and filing TDS, TCS, and Regular assessment tax.
 - b. Analysis of the published Financial Statements of Public Limited Companies.
 - c. Study of Important Judgments/ Case laws relating to the topic.
 - d. E-filing demonstration of E-TDS returns Forms 24Q and 26Q.
- 3. Course content:**

Module01:

Introduction: Importance and Objectives of Corporate tax. Definition of Indian Company, Domestic Company, Foreign Company, Widely held Company, Closely held Company, Residential Status of a Company and incidence of tax , Computation of Income and Tax – Minimum Alternative Tax .

Module 02:

Special Provision: like 80 HHC, 80 IA, 80 IB, 10 A. Merger and Demergers, Conversion of Partnership / Private Limited to LLP and vice versa.

Module 03:

Tax planning: Tax avoidance and tax evasion. Tax planning with all heads of income pertaining to Companies, corporate dividend. Corporate dividend policy and bonus shares.

Module 04 :

Procedure for assessment : Tax return, refunds, rectification, appeals and revision. Deduction of Tax at sources, remittances procedure, implications of delay in payment and filing returns.

Reference Books:

1. Direct Taxes : Agarwal PK “ Tax Planning for Companies ” (Hind Law Publications)
2. Corporate tax Planning and Management : Lokhotia (Vision Publishers)
3. Corporate tax Planning and Management : Dr. H.C Mehrotra and Dr. S.P Goyal (Sahitya Bhawan Publications)
4. Corporate Tax Planning : Dr. Singhania.

THIRD SEMESTER
ELECTIVE 02: HUMAN RESOURCE MANAGEMENT
PAPER01: STRATEGIC HUMAN RESOURCE MANAGEMENT

1. **Course Objective:** The Course is envisaged to provide knowledge to the students related to Management of Human Resources in Business enterprises. This course familiarizes the students with various facts of human resources and their management.
2. **Pedagogy:** Teaching methods comprises of lecture session and tutorials. Lecture session focus on providing conceptual understanding and analytical setting for select aspects of the course content.
3. **Course content:**

Module 01: Introduction- Concept-Personnel/Human Resources Function in India- Emergence of HRM- Distinctive feature of HRM- Ensuring underpinning of HRM to business strategy: In practice objective of HRM- Corporate Strategy and Strategic HRM- Concept- The origin- Strategic Human Resource Management- Aligning HR to Corporate Strategy- HRM in Practice.

Module 02: Industrial Relation Perspective- The concept- Scope of Industrial relations- Objectives of industrial relations changing values and their impact- Industrial conflict- Trade unionism- Reforms in labor legislations- Employee participation in organization- Reforms in Labor legislations Employees participation in organization- Collective bargaining- Grievance procedure.

Module03: Trends in HRM-Strategic approach, HR Role as a catalyst-Scope and nature of HRM- Human Resource Outsourcing- Planning Retirement- Trends in 21st century in wages/Salary schemes.

Module 04: Human Resource Management in Other Countries-A Competitive analysis HRM in Japan- HRM in the USA- International Human Resource Management-An analysis-HRM in Single European Market- HRM in Eastern Europe.

References:

1. Strategic Human Resource Management- Text and Cases-- K .Prasad(Mc Millan)
2. Human Resources Management- Gary Desler, (Pearson Education)
3. Human Resources Management- Raymond Noe.

THIRD SEMISTER
ELECTIVE 03: MARKETING
PAPER01: MARKETING SERVICES

1. COURSE OBJECTIVE: To understand the meaning of services and the significance of marketing the services.

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

3. Course Contents:

Module 01:

Marketing Services: Concepts and issues – definition of services – differences between goods marketing and service marketing –nature and characteristics of services – the seven P’s of services-marketing strategies of service firms.

Module 02:

The features of service marketing: Ethics in service marketing – challenges in service marketing – growth of service markets – consumer services – industrial services –marketing mix for service marketing.

Module 03:

Marketing of financial services: Branding and advertising of financial services – need and importance of financial marketing - marketing mix for financial organization – financial advertising - financial advertising in India – financial marketing market growth strategies.

Module 04:

Marketing of educational services including professional education: Service characteristics and their implication of education – marketing strategies – marketing mix for educational service- strategies for marketing, recent trends in service marketing in the national and international context.

REFERENCES

1. Kenneth E Clow, et al, Services Marketing Operation Management and Strategy, Biztantra, 2nd Edition, New Delhi, 2004.
2. Halen Woodroffe, Services Marketing, McMillan, 2003.
3. Valarie Zeithaml et al, Services Marketing, 5th International Edition, Tata McGraw Hill, 2007.
4. Christian Gronroos, Services Management and Marketing a CRM Approach, John Wiley, 2001.
5. Gronroos, Service Management and Marketing –Wiley India.

THIRD SEMISTER

ELECTIVE 04: BANKING

PAPER01: BANKING FINANCIAL SERVICES MANAGEMENT

1. COURSE OBJECTIVES:

- Grasp how banks raise their sources and how they deploy it and manage the associated risks
- Understand e-banking and the threats that go with it.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module-I OVERVIEW OF INDIAN BANKING SYSTEM

Overview of Indian Banking System, Functions of banks, key Acts governing the functioning of Indian banking system – RBI Act 1934, Negotiable Instruments Act 1881, Banking Regulations Act 1948 – Rights and obligations of a banker, Overview of Financial statement of banks – Balance sheet and Income Statement.

Module-II SOURCES AND APPLICATION OF BANK FUNDS

Capital adequacy, Deposits and non-deposit sources, Designing of deposit schemes and pricing of deposit services, application of bank funds – Investments and Lending functions, Types of lending– Fund based, non-fund based, asset based – Different types of loans and their features, Major components of a typical loan policy document, Steps involved in Credit analysis, Credit delivery and administration, Pricing of loans, Customer profitability analysis.

Module-III CREDIT MONITORING AND RISK MANAGEMENT

Need for credit monitoring, Signals of borrowers' financial sickness, Financial distress prediction models – Rehabilitation process, Risk management – Interest rate, liquidity, forex, credit, market, operational and solvency risks – risk measurement process and mitigation, Basic understanding of NPAs and ALM.

Module-IV MERGERS, DIVERSIFICATION AND PERFORMANCE EVALUATION

Mergers and Diversification of banks into securities market, underwriting, Mutual funds and Insurance business, Risks associated therewith. Performance analysis of banks – background factors, ratio analysis and CAMELS.

REFERENCES

1. Padmalatha Suresh and Justin Paul, "Management of Banking and Financial Services, Pearson, Delhi, 2012.
2. Meera Sharma, "Management of Financial Institutions – with emphasis on Bank and Risk Management", PHI Learning Pvt. Ltd., New Delhi 2
3. Peter S. Rose and Sylvia C. and Hudgins, "Bank Management and Financial Services", Tata McGraw Hill, New Delhi, 2012

THIRD SEMESTER
ELECTIVE 05: INSURANCE MANAGEMENT
PAPER01: MANAGEMENT OF LIFE INSURANCE

1. Objective:

To enable the students to understand various dimensions of life insurance and the IRDA regulations regarding management of life insurance.

2. Pedagogy:

A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

3. Course Content:

Module -01:Principles of Life Insurance: Life Insurance in ancient India, Regulation of Life Insurance, Concept of Growth of Actuarial Science, Life Insurance needs at various stages, Benefits of Life Insurance: Essential Elements of Insurance Contract- Utmost Good faith, Insurable Interest, Representation, Warranty, Indemnity and Contribution.

Module 02:Annuities and Pensions: Meaning of Annuities and Pensions, Need for an Annuity, Different types, Obligation of the Insurer regarding the payment of Annuity: Different schemes available in India, Present status and Future prospects of pension funds in India.

Module 03:Risk Assessment and Underwriting: Concept of Underwriting, Different classes of Lives and the standard for classification of Risks, Need for Selection, Purpose of Selection, Important factors to assess the Insurability of Individual, Sources of Information for Underwriting, Classification of Underwriting process and Measures to be considered for the sub standing lives

Module04:Policy conditions and Privilege: Days of Grace, Revival of Lapsed policies, Paid up values, Surrender Value, Non-forfeiture Regulation and Nomination and Assignment.

Reference (recent editions)

- 1.M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
- 2.Mishra K. C, Practice of Life Insurance, Cengage learning
- 3.Mishra K. C, Life Insurance Underwriting, Cengage Learning
- 4.T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
- 5.G. Krishna Swamy, Principle and Practice of Life Insurance, Excel Books
- 6.Swaroop C. Sahoo and Suresh C Das, Insurance Management, Himalaya Publishing House
- 7.Chris Paine, Reinsurance, Ane Books Pvt. Ltd
- 8.Dr. S. V Joga Rao, Principle of Insurance Law, Wadhwa and Co
- 9.Badla B. S, Insurance Fundamentals, Deep and Deep Publication
- 10.Jawahar Lal U, Insurance Industry, ICAI Press
- 11.Tripathy and Paul, Insurance Theory and Practice, PHI
- 12.Harrington and Neihaus, Risk Management and Insurance, TMH

THIRD SEMESTER

ELECTIVE 06: FINANCIAL ACCOUNTING

PAPER01: ACCOUNTING FOR SPECIALIZED INSTITUTION

1. Course objectives:

The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart Skills for recording various kind of business.

2. Pedagogy:

Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies is the integral part of instruction.

3. Course Content:

Module: 1 Accounting treatment and Disclosures, Consolidation of Accounts-Balance sheet and Profit and Loss account-Treatment of Dividends, Reevaluation of Assets- Intercompany Owings.

Module: 2 Legal Provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA Treatment, Classification of Banking Companies Assets, Capital adequacy ratio and preparation of Financial Statements.

Module03: Legal Provisions as per Insurance Act1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non life insurance companies, IRDA Act and provisions relating to final accounts

Module04: Accounting for Government Grants AS12-Accounting for Hotels- Accounting for Educational Institutions Voyage Accounts- Accounting Package and Containers- Accounting for Investments AS13

References:

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
2. Financial accounting: By Jane Reimers (Pearson Education)
3. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)

**THIRD SEMESTER
ELECTIVE 07: FINANCIAL MANAGEMENT
PAPER01: INTERNATIONAL FINANCIAL MANAGEMENT**

Course Objective

- To provide students with a conceptual framework of how financial decisions are undertaken in a multinational company.
- To familiarize students with unique economic factors that challenges a financial manager in the international context.

Pedagogy:

The lecture sessions focus on providing conceptual understanding and analytical setting for select Aspects of the course content. This session focuses on student involved and student driven content study Identified groups of students make presentations and interact with both the faculty and the other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the students would undertake field exercises related to different aspects of the course content.

Module_01:Environment if International Financial Management: Introduction- Multinational Enterprise and MNC Financial Management-Foreign Exchange Market-Determination of Exchange rates-International Monetary System- Balance of Payments and International Economic Linkages- Parity Conditions.

Module02: Financing foreign operations- International financing and International Financing Markets- Special Financing Vehicles- Designing a global financing strategy.

Module03 :MNC Investment-Analysis- International Portfolio investment-foreign Direct Investment- Capital budgeting for the MNC- The cost of capital for the foreign investments- Management of political risk-International Tax Planning.

Module04: Foreign Exchange Risk Management: Principles of Exposure Management- Working Capital Management- Internal and External Technique.

REFERENCE BOOKS:

1. Apte, P.G., "International Financial Management", Tata McGraw Hill Publishing Limited.
2. Vij, Madhu, "International Financial Management", Excel Books.
3. Sharan, Vyuptakesh, "International Financial Management", Prentice Hall of India.
4. H.R.Machiraju – International Financial Management HPH
5. Janikiraman :- International Financial Management – Biztantra
6. Shapiro, A., "Multinational Financial Management", Prentice Hall of India.
7. Madura, Jeff, "International Financial Management", Thomson Publications.
8. David K. Eieteman, etal, Multinational Business Finance, Pearson Education.

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THIRD SEMESTER
ELECTIVE 08: COST MANAGEMENT
PAPER01: STRATEGIC COST MANAGEMENT-1

1. **Objective:** To provide students with a conceptual Foundation in Cost Accounting and to develop skills for applying this understanding to business situations in order to make informed decisions.
2. **Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.
3. **Course content:**

Module 01: Cost Elements: Cost elements of business enterprise, importance of analyzing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.

Module 02: Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; Material, labor and overheads; product design, value analysis and value engineering, strategic analysis of cost, business processes engineering, benchmarking.

Module 03: Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional system, Introduction to ABC, Kaplan and coopers approach to ABC, cost drivers and cost activities, allocation of overheads under A?BC, Characteristics of ABC, benefits from adaptation of ABC system, problems on comparison between traditional system and ABC system.

Module 04: Meaning of LCC, Factors affecting Life Cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.

Books for Reference:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
6. Anthony R.N, Management Accounting Principles, Grawin Publishing.
7. Batty J, Mc Donald & Evans, Management Accountancy, London.
8. Bierman H & Drabin A.R, An Introduction Managerial Accounting, McMillan Company, New York.
9. Broad H.W & Carmichael K.S, A Guide to Management Accounting, HFL (Pub) Ltd., London.
10. Brown & Haward, Mac Donald , Evans, Principles of Management Accountancy, London.
11. De Pauls, Management Accounting in Practice, F.C. Europe Pub. Ltd., London.
12. Keith Ward, Strategic Management Accounting, Butterworth Heirmann Pub.

THIRD SEMESTER OPEN ELECTIVE OE 01: FINANCIAL ACCOUNTING

1. Course Objectives:

The aim of this course is to acquire knowledge about accounting, accounting cycle and Preparation of Financial Statements

2. Pedagogy:

Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Reading and analysis of annual reports of various business organizations.

3. Course Contents:

Module 1: Introduction: Meaning, Need and Objectives of financial accounting. Relationship of Accounting with Economics and Mathematics. Information needs of users. Some special terms used in Accounting. Basic principles, concepts, and conventions of accounting. Steps in Accounting.

Module 2: Journal and Ledger Book: Types of Accounts and their Rule as per British system, Analysis of business transactions, recording journal entries in the Journal books, posting journal entries into the Ledger and balancing Ledger Accounts.

Module 3: Trail balance: Preparation of Trail Balance, meaning of adjustment, recording adjusting and closing entries.

Module 4: Final Accounts: Preparation of Financial Statements- Trading and Profit and Loss Account, Balance Sheet of sole trader.

References:

Financial Accounting by Narayana Swamy, Prentice-Hall of India

Accounting: Text and Cases by Robert N. Anthony, McGraw-Hill

Accountancy Vol-1 by B. S. Raman (United Publishers).

**THIRD SEMESTER
OPEN ELECTIVE
OE02: BUSINESS MANAGEMENT**

COURSE OBJECTIVES

This course is envisaged to give an introduction to the various departments of management like General Management, financial, Marketing and Human Resource. It gives that a preliminary insight how volumes can be learned at higher stages of learning. This paper comes under open elective scheme meant for students who come from courses other than Master Degree in Commerce.

PEDAGOGY

A different technique of management in theory is taught through Lecture, Seminar and Viva and at some time through Group Discussion.

Course Contents:

Module 1: Business Management: Meaning- Definition- Features- Objectives- Importance- Levels of Management- Management Functions- Meaning of Planning, Organizing, Directing, Controlling, Coordination Meaning and Features.

Module 2: Financial Management- Meaning- Definition- Role and Objectives- Decision Making- Financial Planning- Fixed and working Capital- Meaning and Factors affecting them.

Module 3 : Marketing Management- Meaning and Definition of Market, Marketing and Marketing Management, Functions of Marketing- Elements of Marketing- Advertising- Meaning, Definition, Objectives- Personal Selling and Sales Promotion.

Module 4 : Human Resource Management : Meaning, Definitions and Significance of HRM- Scope and Functions , Objectives and Organization of HRM Department- Difference between HRM and Personnel Management- Role of HR Department in Total Management.

Reference:

- 1.Sherlekar – principle of Business Management (Himalaya Publishing House)
- 2.Thiriparty and Reddy- principle of Management (TATA McGraw Hill Publishing Company)
- 3.Rajan Sexsena – Marketing Management (TATA McGraw Hill Publishing Company)
- 4.Prasanna Chandra – Fundamentals of Financial Management
- 5.Sherlekar – Marketing Management (Himalaya Publishing House)
- 6.Khan and Jain – Financial Management (TATA McGraw Hill Publishing Company)
- 7.Kulkarni and Sathya Prasad – Financial Management (Himalaya Publishing House)
- 8.Ashwathappa – Human Resource Management (TATA McGraw Hill Publishing Company)
- 9.Subbarao – Personnel and Human Resource Management (Himalaya Publishing House)

THIRD SEMESTER
OPEN ELECTIVE
OE03: MANAGEMENT OF NON-PROFIT ORGANISATIONS

1. Course Objectives:

This is an introductory course designed to give the student basic inputs related to management of Nonprofit organizations. The place of nonprofit sector vis-à-vis State and Business and different Functional dimensions of professionally managing the nonprofit organizations are introduced to the Students.

2. Pedagogy:

In the LTP framework the Lecture sessions focus on building conceptual clarity and providing basic information on the nature and role of nonprofit sector. The reinforcement through Tutorial sessions focus on group exercises related to Indian nonprofit sector. Practical exercises involve field reports by students, both at individual and group levels.

3. Course Contents:

Module 1: The World of Non-Profit Enterprises: third sector, nonprofits sector, social enterprises; Economic, Sociological and Structural theories of nonprofits; Contemporary role of nonprofits; Nonprofits vis-à-vis State and Business

Module 2: Functional Management: Distinct features of nonprofit accounting, Sources of finance and their implications, Staff and Volunteers NPOs, Taxation issues.

Module 3: Governance and Professionalism: Governance process and Board role; Credibility and Legitimacy issues; Professionalism, Productivity and measurement of quality.

Module 4: NPOs in India: History and current status, Types, Legislations related to NGOs, National Policy on Voluntary Sector.

References:

1. Nonprofit Organizations: Theory, Management and Policy, Helmut Anheier, Routledge
2. NGO Management, Michael Edwards & Allan Fowler (Eds), Earthscan
3. Global Civil Society: Dimensions of the Non-Profit Sector, Lester Solamon & Helmut Anheier, John Hopkins Centre for Civil Society, Baltimore
4. The Third Sector, Jacques & Jose L. Monzon Campos (Eds), De Boeck
5. Guidelines for NGO Management in India, Snehlatha Chandra, Kanishka

**THIRD SEMESTER
OPEN ELECTIVE
OE04: RETAIL BANKING**

1. Course Objectives:

The aim of this course is to acquire knowledge various functions associated with banking, principles and practices/procedures relating to deposits and loans, and banking technology.

2. Pedagogy:

Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction with customers of banks, managers and employees of banks.

3. Course Contents:

Module 1: Functions of Banks: Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, and Grameena Banks.

Module 2: Banker and Customer Relationship: Know your Customer [KYC] guidelines- Opening of different bank accounts and procedures for their operations.

Module 3: Bank Deposits and Loans: Different Deposit and Loan Products of Banks, Rate of Interest- Fixed and Floating, Documentation Procedures.

Module 4: Banking Technology: Electronic Banking, Core Banking Technology, Debit and Credit Cards, ATMs.

References:

Machiraju, H.R., Indian Financial System, Vikas, New Delhi.

Verma, J.C. Merchant Banking, TMH, New Delhi.

Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.

Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.

1. Course Objectives:

The aim of the course to provide basic principles for managing personal finance.

2. Pedagogy:

Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction individual investors with different profiles by age, income, sex, occupation, and region.

3. Course Contents:

Module 1: Basics of Personal Financial Management: The Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning. Case studies on personal financial planning of individuals.

Module 2: Personal Savings & Investment: Investment Criteria- liquidity, safety and profitability. Savings instruments of Post Office and Banks. Chit Funds. Investment in Shares, Debentures, Corporate and Government Bonds, Mutual Fund. Investment in Physical Assets – Real Estate, Gold and Silver. Risk and Return associated with these investments. Case studies on risk and return perception of retail investors on various investments.

Module 3: Computation of Return and Risk of Personal Investment: Present Value and Future Value of a Single Amount and an Annuity. Computation of interest, dividend and capital gains on personal investments. Impact of leverage on return. Personal tax planning,

Module 4: Retirement Savings Plans: Pension Plans- Defined Contribution Plan and Defined Benefit Plan. Provident Fund, Gratuity. Life Insurance Plans. General Insurance Plans. Reverse Mortgage Plans.

References:

- Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw-Hill Publishing Company Ltd. New Delhi.
- Financial Education by Reserve Bank of India – rbi.org.
- Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.
- Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies
- Internet Sources- BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

HC 12: INTERNATIONAL ACCOUNTING

1. Course objectives:

The aim of this course is to provide knowledge and skills to the students on area of accounting at International level and to bring attitudinal changes to meet challenges and issues of International accounting.

2. Pedagogy:

Method of instruction consists of lecture, Analysis of International Financial Statements, Group discussion, Seminar presentation, Writing assignments and tests. Reading and analysis of annual reports of multi-national organizations will be integral part of instruction.

3. Course contents:

Module01: International Financial Reporting: definition and scope of International Accounting. Main causes of Diversity in International Financial Reporting. Harmonization vs. Standardization. Rationale for and Obstacles to Harmonization. Role of Regional and International Organizations engaged in accounting Harmonization- EU, ASEAN, IASB, IFAC, IOSCO, OECD, UN Etc.

Module02: International Financial Reporting Standards (IFRS): The structure of IFRS. Process of IFRS Standard setting Constraints. Conceptual Framework for Financial Reporting under IFRS. Hierarchy of Standards. IFRS adoption or Convergence.

Module03: Accounting For Foreign Exchange Rate Fluctuations: An overview of Foreign Currency Markets and Exchange Rates. Foreign Exchange Exposures. Accounting for Spot and Forward Foreign Currency Transactions. Foreign Currency Translation: Transnational of Foreign Branch Trail Balance. Translation of Foreign subsidiary company Balance sheet under Different Methods- Current Rate Method, Current/ Non Current Method. Monetary/ Non Monetary Methods and Temporal Method (Problems). IFRS on Foreign Currency Exchange Accounting.

Module 04: International Financial Statement Analysis: Main issues in International Financial Statement Analysis- Understandability, Availability, Reliability, Comparability and Timeliness of Financial Information. Language, Terminology and Format. Analysis of Income Statement, Balance sheet and Cash Flow Statements of Multinational Corporations.

References:

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 Sharokhy .M.Saudagaran, South- Western Thomson Learning, Australia.
4. International Accounting by A.K. Das Mohapatra, (Prentice- Hall of India, New Delhi)
5. The Analysis and use of Financial Statement by Gerland I White, Ashwinipaul C. Sondhi and Dov Fried, John Wiley, New York.
6. The Economic Times, the Business Line and financial Express Daily Papers.
7. Research Journals on International Accounting.

FOURTH SEMESTER HARD CORE

HC 13: STRATEGIC MANAGEMENT

1. Course Objectives:

Apart from general management, strategic management is acquiring importance in the business due to the increased competition. Students of commerce will have to have the knowledge of strategic management. With this objective of this course is introduced to the students at post-graduate level.

2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course contents:

Module 01: Strategic Management – An Introduction – concept of Strategic Management characteristics of strategic Management – Defining strategy, strategy formulation – stakeholders in business – vision, mission, and purpose – business definition, objectives and goals – environmental appraisal – types of strategies – guidelines for crafting successful business strategies, tailoring strategy to fit specific industry.

Module 02: Strategic analysis and choice – environmental threat and opportunity profile (ETOP) – organizational capability profile – strategic advantage profile – corporate portfolio analysis – SWOT analysis – Synergy and Dysynergy – GAP analysis – porter's five forces model of competition – Mc Kinsey's 7s framework GE 9 cell model – distinctive competitiveness – selection of matrix.

Module 03: Strategies at various levels: Functional strategies, business level strategies, global strategies and corporate strategies. Functional strategies: Marketing strategies, production strategies, financial strategies, HR strategy. Business level strategies, generic strategy choices, global strategies, corporate strategies, growth strategies, retrenchment strategies and combination strategies.

Module 04: Strategy formulation and implementation: strategic alternatives; strategic choice; evolution of strategic alternatives; strategy implementation and control strategy and structure. Cases in strategic management.

References:

1. The concept of corporate Planning: Russel Ackoff (Newyork wiley)
2. Business policy and strategic Management: Tokyo, (McGraw Hill)
3. Strategic Management – Text and cases: V.S. P Rao and V. Harikrishna
4. Strategic Management: Azar Kami
5. Strategic Management: Francis Cherunillam
6. Strategic Management: Subba Rao
7. Strategic Planning Formulation of Corporate Strategy: Ramaswamy

FOURTH SEMESTER SOFT CORE

SC07: LEGAL ASPECTS OF BUSINESS

1. Course Objectives: The objective of this course is to help students become familiar with the Relevant provisions of various laws, influencing business.

To equip students to have the glimpses of various business legislations in the global environment and to make students understand legislations and enabling them to assert their rights emerging out business at the same time knowing the compliance of legal requirements of business transactions.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course

3. Course Contents:

Module-1: Law Relating to transfer of property: Important definition ,Types of properties, Movable and Immovable properties, Properties which cannot be transfer, rule against perpetuities, provisions relating to sales, Mortgage, charge, lease, gift and actionable claim.

Module-2: Law relating to Intellectual property-concept and development of intellectual property law in India, law and procedure relating to patents, trademarks and copyrights, geographical indications, design act, overview of laws relating to other intellectual property rights, intellectual property appellate board.

Module-3: THE RIGHT TO INFORMATION ACT, 2005: Background, salient features covering important terms in the act, powers and functions information officers, transparency, rights of the citizens to get information of the Public Authority (Central and State Government), offences and penalties under the Act.

Module-4: ENVIRONMENT PROTECTION ACT, 1986: concepts of environment, environment pollution, environment pollutants, hazardous substance, occupier, types of pollution, global warning, causes for ozone layer depletion, remedies, powers and rules of central government to protect and promote environment in India.

References:

1. Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow
2. M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi
3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2009
4. Avtar Singh, Consumer Protection Law, Eastern Book Co., Lucknow, 2006
5. M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi, 2008
6. S.S. Gulsan, Business Law, 3rd Edition, EB
7. Akhileshwar Pathak, Legal Aspects of Business, 2nd edition, TMH
8. K.R. Bulchandani, Business Law for Management, 4th edition, HPH.
9. Prof. (Cmde) P.K. Goel, Business Law for Managers, Biztantra
10. C L Bansal, Business and Corporate Laws, EB
11. P. Sarvanvel and S. Sumathi, Business Law for Management, HPH.

FOURTH SEMESTER SOFT CORE

SC 08: PROJECT WORK

Project work should be commenced from the beginning of the fourth semester. Work load for project work guidance is 2 hours per batch of 8 students per week. Allotment of Guides shall be made in the beginning of the Third Semester. Students should select the topic in consultation with the Guide during the Third Semester.

FOURTH SEMISTER

ELECTIVE 01: BUSINESS TAXATION
PAPER 02: GOODS AND SERVICE TAX AND CUSTOM DUTY

1. Course Objectives:

This paper is offered as an elective paper in the fourth semester. The paper is intended to provide students the knowledge of the largest paradigm shift in Indirect Tax regime, the “Goods and Services Act”, which came into force with effect from 1 July 2017 under the principle of One Nation, One Tax and One Market. The course includes the structure of GST Act, procedure for registration, procedure to claim ITC, reverse charge mechanism, payment of GST, returns and assessment and GST network. It also covers an overview of customs Act provisions.

2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course

3. Course Contents:

Module-01: INTRODUCTION TO GST

Meaning, objectives, features and basic schemes of GST – subsuming of taxes: benefits of implementing GST- constitutional amendments – structure of GST (dual model) – central GST – state/union territory GST – integrated GST - GST council: structure and powers and functions.

Module-02: GST ACTS: CGST Act, SGST Act(Karnataka state), IGST Act.

Salient features of CGST Act, SGST Act (Karnataka state), IGST Act – meaning and definition: aggregate turnover, adjudicating authority, agent, business, capital goods, casual taxable person, non-resident person, composite supply, mixed supply, exempt supply, outward supply, principal supply, place of supply, supplier, goods, export of goods/services, import of goods/services, intermediary, location of supplier of service, location of recipient of service, input service distributor, job work, manufacture, input tax, input tax credit, person, place of business, reverse charge, works Contracts.

Module 03: PROCEDURE AND LEVY UNDER GST

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special Provisions for Casual taxable Persons, and Non- resident taxable persons, Exempted goods and services- Rates of GST.

Procedure relating to levy on CGST and SGST: Scope of supply, Tax liability on mixed and Composite supply, Time of supply of goods and services, Value of taxable supply, Computation of taxable value and tax liability.

Procedure relating to Levy on IGST: Inter State supply, Zero rates supply, Value of taxable supply, Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Appointment, Inputs on Capital goods, Distribution of credit by Input service Distributor, Transfer of Input tax credit- Simple Problems on utilization of input tax credit.

Module 04: CUSTOM DUTY Definitions, Types of duties, classification of import goods and export goods, Computation of custom duties.

REFERENCES

1. Goods and Service Tax published by ICAI.
2. Deloitte: GST Era Beckons, Wolters Kluwer.
3. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
4. All About GST: V.S Datey - Taxman's.
5. Goods & Services Tax – CA. Rajat Mohan,
6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
7. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,

FOURTH SEMESTER
ELECTIVE 02: HUMAN RESOURCE MANAGEMENT
PAPER02: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

1. **Course Objective:** The Course is envisaged to provide the students the knowledge related to management of Human Resource in Business Enterprises. The course familiarizes the student with various faces of Human resources and their Management.
2. **Pedagogy:** Teaching method comprises of lecture session and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. **Course content:**

Module 01: Nature of International Human Resource Management (IHRM): Approaches to Domestic HRM and International HRM-Difference between Domestic HRM and IHRM.

Module02: Human Resource Planning in IHRM- Recruitment and Selection- Issues in Staff Selection of Expatriates. Training and Development - Expatriate Training- Developing International staff and Multinational Teams.

Module03: Performance Management: Factors Associated with Individual Performance and Appraisal criteria used for performance appraisal of International Employees- Appraisal of Host country Nationals. Compensation- Objectives of International Compensation- Approaches of International Compensation.

Module04: Expatriate failure- Causes of Failure, Repatriation- Repatriation Process. Labor Relations- key issues in International Relations- Union Tactics.

References:

1. Burl Dabblers and standing, World class supply Management, (Tata Mc Graw Hill)
2. International Human Resource Management: A Global Perspective: Practices and Strategies for Competitive Success. S K Bhatia, (Deep and Deep)
3. International HRM: S. C Gupta, (Mc Millan)
4. International Human Resource Management, Chris Rees and Tony Edwards, (Pearson Publications).

ELECTIVE 03: MARKETING
PAPER02: INTERNATIONAL MARKETING

1. COURSE OBJECTIVES:

To understand the principles & concepts in international Marketing to provide the knowledge of Marketing management in the international perspective to develop marketing strategies for the Dynamic international markets.

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, and guest Lectures and laboratory experiences.

3. Course Contents:

Module 01: INTRODUCTION

International markets – Definition – Basic modes of entry – Nature of International Marketing- Benefits of International Marketing— International Marketing Task – World Trade – India's Foreign Trade – Characteristics of MNCs - Global and Domestic marketing - International Product Life Cycle – EPRG Framework - Institutional set up – Advisory bodies – Commodity organizations – Service Institutions – Government participation in Foreign Trade

Module 02: INTERNATIONAL MARKETING ENVIRONMENT

Business culture around the world- language, customs, attitudes - marketing strategy adjustments - Product adaptations. Geographic Description of Market – Political risk – Political Environment - Import quotas – tariffs - customs restrictions - required licenses – registrations – permits. Development and scope of International law – INCOTERMS – WTO – GATT - Current economic Conditions of the country or countries involved - credit worthiness of the international buyer/seller – Regional economic groupings its influences in market.

Module 03: INTERNATIONAL MARKETING PLANNING

International Market Selection – Factors influencing – Process – Strategies and approaches – Competition-International Marketing research – Global scene- International marketing research Procedure – Techniques – survey – interview techniques – Analysis of field data – Research Report-International Marketing Planning and Control – Framework – marketing control – Control Sequence.

Module 04: INTERNATIONAL MARKETING MIX

Developing an International Product Line, Foreign Product Diversification, International Branding Decisions, International Packaging, International Warranties and Services. International Pricing Strategy - International Promotion Strategies- Promotion Mix-International Sales Negotiations - Patterns of Global Advertising, Global Advertising Regulations, Advertising Media, International Channels of Distribution- Retailing in International Scenario, International Physical Distribution - Technological Influences in international Marketing-Current trends in international Marketing.

References:

1. Rathor, B.S .,and Rathor,J.S.,”Export marketing “,Himalaya Publishing House, New Delhi 1993.
2. Ellsworth, “The International Economy”.
3. Rogentlal, ”Technique of International Trade “.
4. Harberllar, “Memory of International Trade”.
5. Bayweather, john,”International marketing “.
6. Varmer, M.L., “Foreign Trade Management In India”, Vikas Publishing
7. Global Marketing, Third Edition, by Warren J. Keegan and Mark C. Green, Prentice Hall, N.J. 2003. (ISBN 0-13-066998-9)
8. Philip .R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata Mcgraw Hill,13 th edition, (2008)
9. Onkvisit, Sak., and John J.Shaw., International Marketing, Prentice Hall of India, New Delhi, 1997.
10. Ashok Korwar, Creating Markets across the Globe, Tata McGraw Hill, New Delhi, 1997
The Lexus and the Olive Tree: Understanding Globalization by Thomas L. Friedman,
11. Anchor Books, May 2000. ISBN: 0-385-40034.

FOURH SEMESTER
ELECTIVE 04: BANKING
PAPER02: BANKING TECHNOLOGY

1. Course description:

The course deals with study of technology adaption in banking, besides providing scope of practical side of banking

2. Pedagogy: LTP model, field survey, summary and group discussions.

3. Course Contents:

Module 1: Branch Operation and Core Banking - Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges & Implementation . – Case study: Analysis of Recent Core Banking Software.

Module 2: Delivery Channels - Overview of delivery channels – E – Lounge establishment - Phone Banking – Call centers – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – MICR electronic clearing

Module 3: Inter bank Payment System - Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGSS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques

Module 4: Global developments in banking technology - Information technology in finance and service delivery. Impact of technology on banks – protecting the confidentiality information system audit. Audit measures in computerized environment information system security and disaster management.

References:

1. Financial Services Information Systems - Jessica Keyes Auerbach publication; 2nd edition (March 24, 2000)(Text Book)
2. Kaptan S S & Choubey N S., “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi, 2003
3. Vasudeva, “E – Banking”, Common Wealth Publishers, New Delhi, 2005
4. Turban Rainer Potter, Information Technology, John Wiely & Sons Inc
5. Banking Technology - Indian Institute of Bankers Publication
4. Financial Accounting For Management: By Amrish Gupta (Pearson Education)
5. Financial Accounting For Management: By Dr. S. N. Maheshwari (Vikas Publishing House)
6. Maheshwari, S.N. and Maheshwari, S. K., (2009) An Introduction to Accountancy, Eighth Edition, Vikas Publishing House.
- 7.Accounting Theory: An Introduction by L.S.Porwal, Tata McGraw-Hill Publishing Company Ltd. New Delhi.

FOURTH SEMESTER
ELECTIVE 05: INSURANCE MANAGEMENT
PAPER02: MANAGEMENT OF NON LIFE INSURANCE

1. **Objective:** To provide a working knowledge of Non-life Insurance Products and Companies, and Reinsurance as a risk management tool.
2. **Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.
3. **Course content:**

Module 01: Principle of General Insurance: Introduction, Essential Elements and Principles of General Insurance-Indemnity, Utmost good Faith, Subrogation, Insurable Interest and Contribution: Nationalization of GIC, GIC and its subsidiaries, Organization Management of GIC: role of Tariff Advisory Committee.

Module02: Fire Insurance and Motor Insurance: definition of Fire Insurance, Risk Covered under Fire Insurance Policy, Kinds of Fire Insurance Policies, Standard Policy Coverage and Special Coverage: Add- On-Covers, Consequential Loss Insurance: Motor Insurance, Types of Motor Insurance, Motor vehicle Act1988, Third party Motor Insurance Policy, Surveyor and Loss Assessor in Fire Insurance.

Module 03: Marine Insurance: History, Meaning and definition, Contents of Marine Policy, Maritime Perils, and Clauses incorporated in marine policy, Kinds of Marine Insurance Policies, Marine Losses, Payment of Claims, General Average and Particular Average, Constructive Total Loss: And Marine Claim Documents.

Module 04: Liability and Engineering Insurance: Law of Tort, Types of Liability Insurance, Public Liability Insurance Act1991, Workmen Compensation Act1923; Types of Engineering Insurance and Contractors all Risk Engineering Insurance.

Reference (recent editions)

1. K. C Mishra and G. E Thomas, General Insurance, Cengage Learning
2. K.C Mishra, Fire and Marine Underwriting, Cengage Learning
3. Insurance Operations, ICFAI Press
4. K. C Mishra, Principle and Practice of General Insurance, Cengage Learning
5. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
6. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
7. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
8. Kothari and Bathi, Principles and Practice of Insurance, Sahitya Bhavan
9. Redja, Principles of Risk Management and Insurance, TMH
10. Denis Riley, Consequential Loss Insurance and Claims, Sweet Maxwell
11. Mathew M J, Insurance Principles and Practice, RBSA Publishers
12. Palande P. S. Shah R. S and Lunawat M, Insurance in India: Changing Policies and Emerging Opportunities, Response Books

FOURH SEMESTER
ELECTIVE 06: FINANCIAL ACCOUNTING
Paper-2: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

1. Course Objectives:

The aim of this course is to acquire knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards issued by the IASB.

2. Pedagogy:

Method of instruction consists of lectures, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of national and multi-national organizations will be integral part of instruction.

3. Course Contents:

Module 1: International Financial Reporting Standards (IFRS): The structure, vision and mission of IASB. The IFRS setting process. IFRS adoption and convergence in different countries.

Module 2: International Financial Reporting Standards issued by the IASB: The knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Interpretations Committee's Statements (IFRICs) and Standing Interpretation Committee Statements (SICS). Problems and case studies on the annual reports of companies.

Module 3: XBRL: Meaning and need for XBRL. Features of XBRL. Benefits of XBRL. XBRL Taxonomy. Filings of financial statements using XBRL. Case Studies on XBRL adopted organizations.

Module 4: IFRS for SMEs : The knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards for SME issued by the IASB. Problems and case studies on the annual reports of companies.

References:

1. Frederick D. S Choi and Gray K Meek, International Accounting, Pearson Education
2. Sandagaran S. M, International Accounting, Thomson Publications.
3. International Financial Reporting Standards (IFRSs), Taxman.
4. Greuning Van Hennie., International Financial Reporting Standards - A Practical Guide.
5. Mukesh Saraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS Converged Ind AS (English), Bharat Law House
6. International Accounting : Shirin Rathore, Prentice-Hall of India, New Delhi
7. Comparative International Accounting: Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
8. International Accounting: A User Perspective: Shahrokh M. Saudagaran, South-Western Thomson Learning, Australia.
9. International Accounting : A.K.Das Mohapatra, Prentice-Hall of India, New Delhi
10. The Analysis and use of Financial Statements: Gerlad I.White, Ashwinipaul C.Sondhi and Dov Fried, John Wiley, New York.
11. The Economic Times, The Business Line and Financial Express daily papers.
12. Journals on International Accounting.

FOURH SEMESTER
ELECTIVE 07: FINANCIAL MANAGEMENT
PAPER 02: STRATEGIC FINANCIAL MANAGEMENT

1. Course Objectives:

The objective of this course is to acquaint students with the advanced concepts of financial Management and the application of the same in developing financial strategies for the organization.

2. Pedagogy:

Method of instruction consists of lectures and tutorials. Lecture session focuses on providing Analytical setting for basic financial strategies followed by case study/group discussions and seminar presentations.

MODULE 01: Strategic Financial Management: Meaning, Scope, Importance and Elements of SFM. Financial Planning, Capital allocation and corporate strategy, Stock vis-à-vis cash dividend.

MODULE 02: Corporate Valuation: Meaning and Approaches to valuation- Adjusted Bok Value Approach, Stock and Debt approach, Direct comparison approach, Concept of Free cash flow to the firm, Discounted Cash Flow Approach-Two and three stage valuation Models. Valuation of physical Assets, Valuation of intangible assets- Brand equity and Human resources. Guidelines for corporate valuation

Module 03: Value Based Management (VBM): Concept, Evolution of VBM, Shareholders value creation- Traditional and Modern Approaches, Value drivers. Approaches to VBM- Marakon Approach, Alcar Approach, MC Kinsey Approaches, EVA, BCG HOLT approach. Tools for Measuring Performance- EPS, ROI,EBIT,EBITDA,RONA,ROCE,TSR,TBR,MVA,CVA,CEROI,Econimic Depreciation. Compensation and Value creation- ESOPs and balanced score card (Problems)

Module04: Corporate Restructuring- Meaning, Nature, Forms of Corporate restructuring- Spin of, Split of, split up, Leverage buyout (LBO), Management Buyout (MBO), Divestures and other forms of corporate restructuring.

Reference

1. An introduction to strategic Financial Management: Allen D. CIMA/ Kogan page, London
2. Financial Theory and corporate policy: Copeland T.E and J D Weston Addison westerly, NY.
3. Financial Decision Making: Hamton Jone, PHI, New Delhi
4. Financial Management: Pandey I.M ,Vikas Publication , Delhi
5. The Essence of mergers and Acquisitions: Sudarsanm, PS: prentice Hall of India, Hall
6. Financial Derivatives : G Kotershwar Chandana Publications, Mysore

FOURTH SEMESTER
ELECTIVE 08: COST MANAGEMENT
PAPER02: STRATEGIC COST MANAGEMENT-2

1. Objective: To expose the students to the external environment of business and to enable Them to formulate strategies relating to cost and pricing.

2. Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

3. Course Content

Module-01: Transfer Pricing- Meaning, necessity, Objectives, applications, Methods (Cost based, Market Price Based and Negotiated pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer price in different situations. International transfer pricing: Meaning, factors affecting international transfer pricing.

Module-02: Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve.

Module 03: Definition, classification of quality costs, cost of conformance, prevention costs, appraisal costs, cost of Non-conformance, and optimization of quality cost, TQM core concepts of TQM, Benefits of TQM basics, stages, principles, control, corrective actions, PRISE-STEP, Problems, implementation cost of quality report continuous process improvement.

Module 04: BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, Perspectives of BSC and implementation of balanced score card, case studies on BSC. Benchmarking concepts, Benchmarking Process, Impact on Indian Industry, Types of Benchmarking.

Books for Reference:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
6. Anthony R.N, Management Accounting Principles, Grawin Publishing.
7. Batty J, Mc Donald & Evans, Management Accountancy, London.
8. Bierman H & Drabin A.R, An Introduction Managerial Accounting, McMillan Company, New York.
9. Broad H.W & Carmichael K.S, A Guide to Management Accounting, HFL (Pub) Ltd., London.
10. Brown & Haward, Mac Donald , Evans, Principles of Management Accountancy, London.
11. De Pauls, Management Accounting in Practice, F.C. Europe Pub. Ltd., London.
12. Keith Ward, Strategic Management Accounting, Butterworth Heirmann Pub.
13. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing, Thomson Learning.

