

B. Com (Bachelor of Commerce) Syllabus and Curriculum 2021

Programme Outcomes

PO1. Critical Thinking

Analyse objectively organizational and financial issues on the basis of knowledge acquired, effective evaluation of issues and arriving at decisions. Verify to what extent these solutions are reliable and feasible. Identify, classify, record and summarise economic transactions of business in order to derive practical and analytical solutions to facilitate decision making of stakeholders about a business

PO2. Effective Communication

Proficiently communicate both in English & one Indian Language the financial soundness of an organization to the stakeholders in person and through electronic media. Connect to people through effective use of oral and written skills

PO3. Social Interaction

Develop a network of people, ideas, accounting records, media and technology, handle disagreements, facilitate discussion in teams, Instill the attitude of cooperation and harmony while working in a team, at the same time not losing sight of individual goals; develop an effective leader

PO4: Effective Citizenship

Sensitization, awareness & motivation are generated through socially involved activities, enabling to act responsibly with an informed awareness of issues concerning to financial management of an organization and wellbeing of a society. Drawing insights from managerial concepts in order to handle one's own pressure to lead a stress free life

PO5: Ethics

Devise ethical frameworks for analyzing different stakeholders. Inculcate ethical financial practices and effect these values in decisions taken from the organizational perspectives

PO6: Environment & Sustainability

Develop Sustainable business and economic models in order to maintain healthy balance between environmental and developmental needs, suitable in changing societal and environmental contexts

PO7: Self directed and lifelong Learning

Acquire the ability to engage independent learning in the context of changing perspectives of organization in a dynamic socio technological environment. Become responsible and disciplined person in both professional and personal domains of life.

Programme Specific Outcomes:

PSO1: Acquire the knowledge of accounting concepts for recording and classifying business information and apply the acquired knowledge to provide solutions for financial and fiscal problems of businesses.

PSO2: Identify, classify, record and summaries economic transactions of business in order to derive practical and analytical solutions to facilitate decision making of stakeholders about a business. Understand the relevant legal aspects concerning to corporate, Banking and insurance sectors. Enable the investors to take right decision and earn profit based on logical judgments.

PSO3: Develop universally acceptable Cost, Management and Corporate accounting solutions to facilitate an organization to operate efficiently and profitably. Understand the behavior financial and Money markets in the present Indian context.

PSO4: Generate and effectively communicate the financial statements to the stakeholder in a manner accessible to the general public in both textual and graphical modes. Apply statistical and accounting tools to analyze and evaluate financial statements to be suitable for corporate usage.

PSO5: Understand the taxation system and its intricacies in India. Identify and classify different heads of income with respect to relevant deductions through relevant illustrations. Understand different entities of taxation and their tax liabilities. Understand the assessment procedures and authorities.

B. COM CURRICULUM STRUCTURE**For 2021-22 admissions onwards****GENERAL INFORMATION****Code Numbering:**

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400 etc.); the second digit indicates the type of the course, viz. 0, 1 and 2 indicate the core courses; 3,4,5,6 and 7 indicate the Elective courses; 8 indicates the Lab or practical-based courses and 9 indicates Projects.

ABBREVIATIONS USED IN THE CURRICULUM:

Cat-	Category
Cr	- Credits
ES	- Exam Slot
L	- Lecture
P	- Practical
T	- Tutorial

DISCIPLINES

AVP-Amrita Values Programmes BUS - Business Management CHY-Chemistry
CMJ-Communication and Journalism COM- Commerce
CSA -Computer Science and Applications CSN -Computer Systems and Network CUL-Cultural Education
ECO-Economics
ELL-English Language and Literature ENG-English
ENV-Environmental Sciences FNA-Fine Arts
HIN -Hindi
KAN-Kannada
LAW -Law
MAL -Malayalam
MAT -Mathematics
MCJ-Mass Communication and Journalism OEL-Open Elective
PHY –Physics SAN –Sanskrit SSK-Soft Skills
SWK -Social Work
TAM -Tamil

BACHELOR OF COMMERCE
B.Com. CURRICULUM STRUCTURE
For 2021 admissions onwards

SEMESTER I

Course Code	Course Title	L T P	Credit
21ENG101	Communicative English	2 0 2	3
	Language Paper - I	2 0 0	2
21COM101	Accountancy	3 1 0	4
21BUS102	Principles of Management	2 1 0	3
21CSA184	Business Skill using PC Lab	0 0 3	1
21COM103	Introduction to GST	3 1 0	3
21ECO102	Economics for Decision Making	3 0 0	3
21CUL101	Cultural Education- I	2 0 0	2
21MAT108	Mathematics for Business	2 1 0	3
TOTAL			24

SEMESTER II

Course Code	Course Title	L T P	Credit
21ENG111	Professional Communication	1 0 2	2
	Language Paper - II	2 0 0	2
21COM111	Advanced Accountancy	3 1 0	4
21ENV200	Environmental Science and Sustainability	3 0 0	3
21BUS114	Banking and Insurance	2 1 0	3
21LAW114	Company Law	2 1 0	3
21CUL111	Cultural Education II	2 0 0	2
21MAT113	Business Statistics and Operations Research	3 1 0	4
TOTAL			23

SEMESTER III

Course Code	Course Title	L T P	Credit
21COM201	Corporate Accounting	3 1 0	4
21COM202	Direct Taxes	3 1 0	4
21COM203	Fundamentals of Costing	3 1 0	4
21SSK201	Life Skills - I	1 0 2	2
21AVP201	Amrita Values Programme - I	1 0 0	1
21LAW208	Mercantile Laws	2 1 0	3
21BUS203	Introduction to Research Projects	2 1 0	3
TOTAL			21

SEMESTER IV

Course Code	Course Title	L T P	Credit
21CSA211	Accounting Package - Tally	2 0 0	2
21CSA281	Accounting Package - Tally Lab	0 0 3	1
21COM212	Management Accounting	3 1 0	4
21CSA284	Data Analysis using Excel Lab	0 0 3	2
	Open elective */ Live-in Lab	3 0 0	3
	Elective - 1	3 0 0	3
	Elective -2	3 0 0	3
21SSK211	Life Skills - II	1 0 2	2
21AVP211	Amrita Values Programme II	1 0 0	1
TOTAL			21

SEMESTER V

Course Code	Course Title	L T P	Credit
21BUS212	Principles of Financial Management	3 1 0	4
21COM301	Auditing Principles and Practices	2 1 0	3
21COM302	Introduction to International Financial Reporting Standards	3 0 0	3
21COM390 [@]	Live-in-Lab. [@] /Open Elective B*	3 0 0	3
	Elective - 3	3 0 0	3
	Elective - 4	3 0 0	3
21SSK301	Life Skills - III	1 0 2	2
21COM391	Summer Internship in Industry		3
TOTAL			24

SEMESTER VI

Course Code	Course Title	L T P	Credit
21COM313	Capital Markets and Financial Services	2 1 0	3
21BUS311	Entrepreneurship Development	4 0 0	4
	Elective Paper - 5	3 0 0	3
	Elective Paper - 6	3 0 0	3
21COM399	Project		6
TOTAL			19
TOTAL CREDITS			132

LANGUAGES											
Paper I						Paper II					
21HIN101	Hindi I	2 0 0	2	B		21HIN111	Hindi II	2 0 0	2	B	
21KAN101	Kannada I	2 0 0	2	B		21KAN111	Kannada II	2 0 0	2	B	
21MAL101	Malayalam I	2 0 0	2	B		21MAL111	Malayalam II	2 0 0	2	B	
21SAN101	Sanskrit I	2 0 0	2	B		21SAN111	Sanskrit II	2 0 0	2	B	
21TAM101	Tamil I	2 0 0	2	B		21TAM111	Tamil II	2 0 0	2	B	

Note: Students are allowed to pick any 3 Streams from the 4 given below. Students are allowed to pick 2 Electives from selected Streams.

Course Code	Stream-1 "Finance"	L – T – P	Cr.
21COM331	Corporate Finance	3 0 0	3
21COM332	Entrepreneurial Finance	3 0 0	3
21COM333	Forensic Accounting and Fraud Management	3 0 0	3
21COM334	Introduction to International Finance	3 0 0	3
21COM335	Investment Management	3 0 0	3
21COM336	Personal Financial Planning	3 0 0	3
21COM337	Project Finance	3 0 0	3
21COM338	Public Finance	3 0 0	3

Course Code	Stream-2 "Digital Marketing"	L – T – P	Cr.
21BUS351	Advertising and Sales Promotion	3 0 0	3
21BUS352	Consumer Behaviour and Market Research	3 0 0	3
21BUS353	Digital Media Laws	3 0 0	3
21BUS354	Digital Services Marketing	3 0 0	3
21BUS355	E-Commerce and Enterprise Resource Planning	3 0 0	3
21BUS356	Introduction to Digital Marketing	3 0 0	3
21BUS357	Social Media Marketing	3 0 0	3
21BUS358	Web Technologies and E-Commerce	3 0 0	3

Course Code	Stream-3 "General"	L – T – P	Cr.
21BUS361	Communication for Managers	3 0 0	3
21BUS362	Hospital Management	3 0 0	3
21BUS363	Human Resource Management Concepts	3 0 0	3
21BUS364	Applied Organisational Behaviour	3 0 0	3
21BUS365	Introduction to Retail Management	3 0 0	3
21BUS366	Strategic Management	3 0 0	3
21BUS367	Sustainable Business Administration	3 0 0	3
21BUS368	Total Quality Management	3 0 0	3
21BUS369	Travel and Tourism Management	3 0 0	3

Course Code	Stream 4 - "E Commerce"	L – T – P	Cr.
21BUS341	International E-Commerce	3 0 0	3
21BUS342	Introduction to E-Commerce Logistics	3 0 0	3
21BUS343	MIS for E-commerce	3 0 0	3
21BUS344	Packaging for E-Commerce	3 0 0	3
21BUS345	Principles of Cataloguing	3 0 0	3
21BUS346	Regulatory Environment of E-Commerce	3 0 0	3
21BUS347	Transportation for E-Commerce	3 0 0	3

Open Electives offered for the Under Graduate Programme

Open Electives UG				
Course Code	Course Title	L – T – P	Cr.	ES
21OEL231	A Journey towards Free India	3 0 0	3	J
21OEL232	Political Leadership	3 0 0	3	J
21OEL233	Social issues in Contemporary India	3 0 0	3	J
21OEL234	The Story of Indian Business	3 0 0	3	J
21OEL235	Industrial Psychology	3 0 0	3	J
21OEL236	Advertising	3 0 0	3	J
21OEL237	Basic Statistics	3 0 0	3	J
21OEL238	Citizen Journalism	3 0 0	3	J
21OEL239	Creative Writing for Beginners	3 0 0	3	J
21OEL240	Desktop Support and Services	3 0 0	3	J
21OEL241	Development Journalism	3 0 0	3	J
21OEL242	Digital Photography	3 0 0	3	J
21OEL243	Emotional Intelligence	3 0 0	3	J
21OEL244	Essence of Spiritual Literature	3 0 0	3	J
21OEL245	Film Theory	3 0 0	3	J
21OEL246	Fundamentals of Network Administration	3 0 0	3	J
21OEL247	Gender Studies	3 0 0	3	J
21OEL248	Glimpses of Indian Economy and Polity	3 0 0	3	J
21OEL249	Graphics and Web-designing Tools	3 0 0	3	J
21OEL250	Green Marketing	3 0 0	3	J
21OEL251	Healthcare and Technology	3 0 0	3	J
21OEL252	History of English Literature	3 0 0	3	J

21OEL253	Indian Writing in English	3 0 0	3	J
21OEL254	Industrial Relations and Labour Welfare	3 0 0	3	J
21OEL255	Introduction to Ancient Indian Yogic and Vedic Wisdom	3 0 0	3	J
21OEL256	Introduction to Computer Hardware	3 0 0	3	J
21OEL257	Introduction to Event Management	3 0 0	3	J
21OEL258	Introduction to Media	3 0 0	3	J
21OEL259	Introduction to Right to Information Act	3 0 0	3	J
21OEL260	Introduction to Translation	3 0 0	3	J
21OEL261	Linguistic Abilities	3 0 0	3	J
21OEL262	Literary Criticism and Theory	3 0 0	3	J
21OEL263	Macro Economics	3 0 0	3	J
21OEL264	Managing Failure	3 0 0	3	J
21OEL265	Media Management	3 0 0	3	J
21OEL266	Micro Economics	3 0 0	3	J
21OEL267	Micro Finance, Small Group Management and Cooperatives	3 0 0	3	J
21OEL268	Negotiation and Counselling	3 0 0	3	J
21OEL269	New Literatures	3 0 0	3	J
21OEL270	Non-Profit Organization	3 0 0	3	J
21OEL271	Personal Effectiveness	3 0 0	3	J
21OEL272	Perspectives in Astrophysics and Cosmology	3 0 0	3	J
21OEL273	Principles of Marketing	3 0 0	3	J
21OEL274	Principles of Public Relations	3 0 0	3	J
21OEL275	Science, Society and Culture	3 0 0	3	J
21OEL276	Statistical Analysis	3 0 0	3	J
21OEL277	Teamwork and Collaboration	3 0 0	3	J
21OEL278	The Message of Bhagwad Gita	3 0 0	3	J
21OEL279	Understanding Travel and Tourism	3 0 0	3	J

21OEL280	Videography	3 0 0	3	J
21OEL281	Vistas of English Literature	3 0 0	3	J
21OEL282	Web-Designing Techniques	3 0 0	3	J
21OEL283	Organic Farming	3 0 0	3	J
21OEL284	Basic Legal Awareness on Protection of Women and Rights	3 0 0	3	J
21OEL285	Ritual Performances of Kerala	3 0 0	3	J
21OEL286	Documenting Social Issues	3 0 0	3	J
21OEL287	Fabrication of Advanced Solar Cell	3 0 0	3	J
21OEL288	Basic Concepts of X-ray Diffraction	3 0 0	3	J
21OEL289	Introduction to FORTRAN and GNUPLOT	3 0 0	3	J
21OEL290	Introduction to Porous Materials	3 0 0	3	J
21OEL291	Forensic Science	3 0 0	3	J
21OEL292	Introduction to solar Physics	3 0 0	3	J
21OEL293	Recycling Recovery and Treatment Methods for Wastes	3 0 0	3	J
21OEL294	Acting and Dramatic Presentation	2 0 2	3	J
21OEL295	Computerized Accounting	2 0 2	3	J
21OEL296	Kerala Mural Art and Painting	2 0 2	3	J
21OEL297	Painting	2 0 2	3	J
21OEL298	Reporting Rural Issues	3 0 0	3	J

21AVP201

Amrita Values Programme I/

1001

21AVP211

Amrita Values Programme II

1001

Objective:

To give exposure to students about Richness and beauty of the Indian way of life. To make students familiar with rich tapestry of Indian life culture, arts, Science and heritage which was historically drawn people from all over the world.

Course outcome:

- CO1. Understanding of various attributes which make a man complete
- CO2. Pay obedience to elders
- CO3. Respect women
- CO4. Valuing good even in enemies.

Amrita University's Amrita Values Programme (AVP) is a new initiative to give exposure to students about richness and beauty of Indian way of life. India is a country where history, culture, art, aesthetics, cuisine and nature exhibit more diversity than nearly anywhere else in the world.

Amrita Values Programmes emphasize on making students familiar with the rich tapestry of Indian life, culture, arts, science and heritage which has historically drawn people from all over the world.

Students shall have to register for any two of the following courses, one each in the third and the fourth semesters, which may be offered by the respective school during the concerned semester.

Courses offered under the framework of Amrita Values Programmes I and II

Message from Amma's Life for the Modern World

Amma's messages can be put to action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks and the guidance received in on matters which we consider as trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma's guidance and She teaches us the art of exemplary life skills where we become witness to all the happenings around us still keeping the balance of the mind.

Lessons from the Ramayana

Introduction to Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence of Ramayana outside India – Relevance of Ramayana for modern times.

Lessons from the Mahabharata

Introduction to Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its significance - Relevance of Mahabharata for modern times.

Lessons from the Upanishads

Introduction to the Upanishads: Sruti versus Smrti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – The Upanishads and Indian Culture – Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, SatyakamaJabala, Aruni, Shvetaketu.

Message of the Bhagavad Gita

Introduction to Bhagavad Gita – Brief storyline of Mahabharata - Context of Kurukshetra War – The anguish of Arjuna – Counsel by Sri. Krishna – Key teachings of the Bhagavad Gita – Karma Yoga, Jnana Yoga and Bhakti Yoga - Theory of Karma and Reincarnation – Concept of Dharma – Concept of Avatar - Relevance of Mahabharata for modern times.

Life and Message of Swami Vivekananda

Brief Sketch of Swami Vivekananda's Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message from Swamiji's life.

Life and Teachings of Spiritual Masters India

Sri Rama, Sri Krishna, Sri Buddha, AdiShankaracharya, Sri Ramakrishna Paramahansa, Swami Vivekananda, Sri Ramana Maharshi, Mata Amritanandamayi Devi.

Insights into Indian Arts and Literature

The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre.

Yoga and Meditation

The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali's Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

Kerala Mural Art and Painting

Mural painting is an offshoot of the devotional tradition of Kerala. A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. Kerala mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches and places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th centuries when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

Course on Organic Farming and Sustainability

Organic farming is emerging as an important segment of human sustainability and healthy life. Haritamritam' is an attempt to empower the youth with basic skills in tradition of organic farming and to revive the culture of growing vegetables that one consumes, without using chemicals and pesticides. Growth of Agriculture through such positive initiatives will go a long way in nation development. In Amma's words "it is a big step in restoring the lost harmony of nature".

Benefits of Indian Medicinal Systems

Indian medicinal systems are one of the most ancient in the world. Even today society continues to derive enormous benefits from the wealth of knowledge in Ayurveda of which is recognized as a viable and sustainable medicinal tradition. This course will expose students to the fundamental principles and philosophy of Ayurveda and other Indian medicinal traditions.

Traditional Fine Arts of India

India is home to one of the most diverse Art forms world over. The underlying philosophy of Indian life is "Unity in Diversity" and it has led to the most diverse expressions of culture in India. Most art forms of India are an expression of devotion by the devotee towards the Lord and its influence in Indian life is very pervasive. This course will introduce students to the deeper philosophical basis of Indian Art forms and attempt to provide a practical demonstration of the continuing relevance of the Art.

Science of Worship in India

Indian mode of worship is unique among the world civilizations. Nowhere in the world has the philosophical idea of reverence and worshipfulness for everything in this universe found universal acceptance as it in India. Indian religious life even today is a practical demonstration of the potential for realization of this profound truth. To see the all-pervading consciousness in everything, including animate and inanimate, and constituting society to realise this truth can be seen as the epitome of civilizational excellence. This course will discuss the principles and rationale behind different modes of worship prevalent in India.

Temple Mural Arts in Kerala

The traditional percussion ensembles in the Temples of Kerala have enthralled millions over the years. The splendor of our temples makes art enthusiasts spellbound, warmth and grandeur of color combination sumptuousness of the outline, crowding of space by divine or heroic figures often with in vigorous movement are the characteristics of murals.

The mural painting specially area visual counterpart of myth, legend, gods, dirties, and demons of the theatrical world, Identical myths are popular the birth of Rama, the story of Bhīma and Hanuman, Shiva, as Kirata, and the Jealousy of Uma and Ganga the mural painting in Kerala appear to be closely related to, and influenced by this theatrical activity the art historians on temple planes, wood carving and painting the architectural plane of the Kerala temples are built largely on the pan-Indians almost universal model of the Vasthupurusha.

Organic Farming in Practice

Organic agriculture is the application of a set of cultural, biological, and mechanical practices that support the cycling of farm resources, promote ecological balance, and conserve biodiversity. These include maintaining and enhancing soil and water quality; conserving wetlands, woodlands, and wildlife; and avoiding use of synthetic fertilizers, sewage sludge, irradiation, and genetic engineering. This factsheet provides an overview of some common farming practices that ensure organic integrity and operation sustainability.

Ayurveda for Lifestyle Modification:

Ayurveda aims to integrate and balance the body, mind, and spirit which will ultimately leads to human happiness and health. Ayurveda offers methods for finding out early stages of diseases that are still undetectable by modern medical investigation. Ayurveda understands that health is a reflection of when a person is living in harmony with nature and disease arises when a person is out of harmony with the cycles of nature. All things in the universe (both living and nonliving) are joined together in Ayurveda. This leaflet endow with some practical knowledge to rediscover our pre- industrial herbal heritage.

Life Style and Therapy using Yoga

Yoga therapy is the adaptation of yogic principles, methods, and techniques to specific human ailments. In its ideal application, Yoga therapy is preventive in nature, as is Yoga itself, but it is also restorative in many instances, palliative in others, and curative in many others. The therapeutic effect comes to force when we practice daily and the body starts removing toxins and the rest is done by nature.

Insights into Indian Classical Music

The course introduces the students into the various terminologies used in Indian musicology and their explanations, like Nadam, Sruti, Svaram – svara nomenclature, Stayi, Graha, Nyasa, Amsa, Thala,- Saptatalas and their angas, Shadangas, Vadi, Samavadi, Anuvadi. The course takes the students through Carnatic as well as Hindustani classical styles.

Insights into Traditional Indian Painting

The course introduces traditional Indian paintings in the light of ancient Indian wisdom in the fields of aesthetics, the Shadanga (Sixs limbs of Indian paintings) and the contextual stories from ancient texts from where the paintings originated. The course introduces the painting styles such as Madhubani, Kerala Mural, Pahari, Cheriya, Rajput, Tanjore etc.

Insights into Indian Classical Dance

The course takes the students through the ancient Indian text on aesthetics the Natyasastra and its commentary the AbhinavaBharati. The course introduces various styles of Indian classical dance such as Bharatanatyan, Mohiniyatton, Kuchipudi, Odissy, Katak etc. The course takes the students through both contextual theory as well as practice time.

Indian Martial Arts and Self Defense

The course introduces the students to the ancient Indian system of self-defense and the combat through various martial art forms and focuses more on traditional Kerala's traditional KalariPayattu. The course introduces the various exercise technique to make the body supple and flexible before going into the steps and techniques of the martial art. The advanced level of this course introduces the technique of weaponry.

Social Awareness Campaign

The course introduces the students into the concept of public social awareness and how to transmit the messages of social awareness through various media, both traditional and modern. The course goes through the theoretical aspects of campaign planning and execution.

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Objectives: To acquaint the students with the challenges and opportunities they will face when managing their lives, the time and skills of other people, and the resources of an organization; to help the students understand management theory from functional perspectives; to provide students with opportunities to develop the basic managerial skills of planning, organizing, leading & controlling; to gain experience in working as part of a team and to develop skills necessary for effective work team performance.

Course outcome

Students will be able to

CO1. get an understanding of the concepts and its implementation of management principles.

CO2. assess global situation, including opportunities, threats impacts management of an organisation .

CO3. integrate management principles into the management practices.

Unit 1 Management Concepts

Management: Meaning – Process - Science or Art - a Profession - Administration vs Management – Significance - Functions of Management - Levels of Management - Managerial Skills - Roles of Managers. Classical Theory - Scientific Management - Administrative Management - Bureaucracy Modern Theory - System approach - Contingency Theory - Z quality management, Behavioural Theory - Hawthorne Studies - Maslow's need theory - Theory X, Y and Z.

Unit 2 Planning

Definition – Need – Benefits – Steps - Nature and Importance – Objectives - Concepts of Management by Objective – Steps - Difficulties in MBO.

Unit 3 Organising

Nature – Purpose – Steps - Types of Organization: Formal & Informal – Power - Authority and Responsibility - Centralisation vs Decentralisation - Span of control – Departmentalization - Project organization - matrix organization.

Unit 4 Staffing and Directing

Nature – Significance - Recruitment & Selection Meaning - Training and Placement – Meaning - Difference between Recruitment and Selection - Difference between Training and development. Directing - Meaning – Definition - Key elements.

Unit 5 Managerial Control

Definition, Characteristics - Significance – Limitations – Process - Requirement of an effective control system - Feedback mechanisms resistance to control - Overcoming resistance to control.

Skill Development Activities:

- Collect the photograph and Bio-data of any three contributors to Management thought.
- Draft organizational chart and discuss the authority relationship.
- Identify the feedback control system of an organization.
- List out your strengths and weaknesses considering yourself as a manager.
- Visit any recruitment firm and write down their process of recruitment.

TEXTBOOKS:

1. T. N Chhabra, Principles of Management
2. Samuel C Certo And S. Trevis Certo, Modern Management

REFERENCES:

1. L. M Prasad, Principles And Practices Of Management
2. Koontz, Essentials of Management.
3. Daft, R. L, Management.
4. Stephen P. Robins and Marry Coulter, Management.

21BUS114**BANKING AND INSURANCE****2 1 0 3**

Objective: The objective is to provide basic knowledge about bank operations, basics of negotiable instruments and the importance of insurance.

Course Outcome

Students will be able to

- CO1. describe the context of banking: the financial system.
- CO2. understand the principles of banking.
- CO3. understand the broad functions of banks.
- CO4. analyse and explain the basic raison d'etre for banks.
- CO5. acquire knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
- CO6. knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.

Unit 1 Introduction

Banking: Meaning - Definition – History – Types – Systems - Commercial Banks and its functions - Central Banking Functions - Reserve Bank of India (RBI) – Functions – Role - International Monetary Fund - World Bank.

Unit 2 Banking Operations

Banker Customer Relationship Meaning - Definition - Debtor and Creditor relationship - Banker's Obligations to honour Cheques - Cheques honoured and dishonoured – Secrecy – Garnishee order - Rights of a banker - Protection to Paying Bankers - Protection to Collecting Bankers - General Relationships - Particular Relationship - Lien - Crossing – Endorsement. Bank Accounts and Customers Types of Bank Accounts: Savings Bank Account, Current Account, Fixed Deposit Account - Non Resident Indian Account - Opening procedure - Know Your Customer (KYC) norms.

Types of customers: Minor - Joint Account - Partnership Firm - Company Accounts Non Trading Association - Brief explanation of legal effect and precautions to taken by bankers while opening an account.

Unit 3 Negotiable Instrument Act 1881

feature and characteristics of Negotiable Instruments - Types of Negotiable Instruments - Promissory Notes - Bills of Exchange - Cheques - Parties to Negotiable Instruments - Negotiation – Presentment – Discharge - Dishonor of Negotiable Instruments.

Unit 4 New Age Clearing System

Electronic Banking: Meaning - Automated Teller Machine (ATM) - Internet Banking - Electronic Clearing Service (ECS) - MICR clearing - Electronic Funds Transfer (EFT) - Electronic Cheques Credit Card - Debit Card - Smart Card - Risk in E-banking - Core Banking Solutions.

Unit 5 Risk Management and Introduction to Insurance

Meaning - Concept of Risk - Nature of Risk – Importance - Causes - Types of Business Risks - Methods of Handling Risks - Prevention of Risk. Introduction to Insurance

Insurance: Purpose - Benefits – Functions – Principles - Nature, Classification of Insurance: Life and Non-Life - Marine, Fire, Motor, Miscellaneous Insurance.

Skill Development Activities:

- a) Collect and fill account opening form for any SB A/c
- b) Draw specimen of Demand Draft.
- c) Draw different types of endorsement of cheques.
- d) Paste specimen of Travellers Cheques/ Gift Cheques/ Credit Cheques.
- e) List out customer services offered by atleast 2 banks of your choice.
- f) Collect brochures of different insurances and insurance companies (minimum of two)

TEXTBOOK:

JyotsnaSethi, Nishwan Bhatia - Elements of Banking and Insurance - Prentice Hall India, New Delhi.

REFERENCES:

Tannan - Banking: Law and Practice in India.

S. N. Maheshwari and R. R. Paul - Banking: Theory, Law and Practice - Kalyani Publishers, New Delhi.

K. C. Shekhar and LekshmySekhar - Banking Theory and practice - Vikas Publishing House, New Delhi

21BUS203**INTRODUCTION TO RESEARCH PROJECTS2103**

Objective: To enable the students to get an insight of what is research methodology in order to prepare them for their work on the Project in the Sixth Semester.

Course outcome:

CO1. Conduct an individual research project under supervision

CO2. Adhere to responsible laboratory or field practice regarding data collection and recording, and laboratory/field safety

CO3. Understand time and project management in the successful identification of a research project, development of an experimental design, collection of accurate and precise data, critical analysis and interpretation of results, retrieval of information, and critical reading of scientific literature.

CO4. Prepare a minor thesis (draft, edit, format, check for errors), and understand confidentiality issues regarding business.

Unit 1

Meaning of research –objectives of research – importance of research in different fields with special reference to commerce and management. Types of research – defining a research problem – literature review – research design.

Unit 2

Meaning and importance of data in research. Collection of data – observation methods, interview method, questionnaire and schedule method of data collection. Census method of data collection.

Unit 3

Sampling design and different sampling techniques – their advantages and disadvantages. Probability methods – random sampling, systematic sampling and stratified sampling, Non-probability methods – convenience sampling, judgment sampling, quota sampling – merits of sampling.

Unit 4

Classification of data. Tabulation – advantages, types of table – inclusive and exclusive tables – open end tables – qualities of good table, parts of a statistical table – design of tables. Analysis of data – types of analysis – Time series analysis – diagrams and graphs – construction of graphs, bar diagrams, histograms, frequency polygon and frequency curves –ogives. Hypothesis, testing of hypothesis.

Unit 5

Components of a research project, Preparation of project report. Appendices and bibliography.

Skill Development Activities:

1. Illustrate different types of samples with examples
2. Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research, Design of table for a given data.
3. Narrate your experience using observation technique
4. Diagrammatically present the information collected through the questionnaire

TEXTBOOKS:

1. Kothari – Research Methodology, New Age Publishers
2. K. M. Vineeth and M. C. Dileep Kumar – Research Methodology, Kalyani Publishers

REFERENCE BOOKS:

1. Ranjit Kumar – Research Methodology: A Step-by-Step Guide for Beginners, Pearson
2. Anil Tandon – Research Methodology: Methods and Techniques, S. Chand Publication
3. Paneerselvam – Research Methodology, PHI

21BUS212 PRINCIPLES OF FINANCIAL MANAGEMENT 3 1 0 4**Objective:**

To provide the students the knowledge and understanding of basic financial management principles and practices of various types of businesses involved in the real scenario.

Course outcomes:

CO1: to acquire the skills pertaining to financial management

CO2: to understand the financial decision making process

CO3: to calculate Cost of capital & leverage

Unit 1

Financial management: Introduction – Meaning and definition – Importance – Finance Function – Approaches to finance function – Scope of financial management – Objectives and Functions of financial management – Finance manager – Functions and role of finance manager.

Unit 2

Financial Decisions and Planning: Introduction – concept – Major decision areas – Investment decisions – Financing decisions – Dividend decisions – Factors influencing the decisions, Time Value of Money. Financial Planning – Concept – Objectives – Process – Significance – Considerations – Limitations

Unit 3

Working capital: Meaning and concept – Objects – Constituents of working capital – Classification of working capital – Adequate and inadequate working capital – Factors determining working capital requirements – Working capital management – Significance – Principles of working capital management – Estimate of working capital requirements – Simple practical problems on estimate of working capital requirements.

Unit 4

Cost of capital and Leverage: Meaning, concept and significance of cost of capital – Classification of cost – Determination of cost of capital – Computation of cost of capital – Cost of debt – Cost of preference and equity capital – Cost of retained earnings – Marginal cost of capital. – Leverage – Types – Impact.

Unit 5

Capitalisation and Capital Structure: concept of capitalization – Theories – Overcapitalisation and undercapitalisation - Causes, consequences and remedies – Concept and patterns of Capital structure – Criteria and factors influencing capital structure decision – Capital Budgeting – evaluation of investment projects – payback period, time factor, discounted cash flow methods.

TEXT BOOKS

1. R. M. Srivastava – Financial Management, PragatiPrakashan, 2002

REFERENCE TEXTS:

1. Shashi K. Gupta, R. K. Sharma – Financial Management Theory and Practice, Kalyani Publishers, 2001.
2. IM Pandey – Essentials of Financial Management, 4th Edition, Vikas Publishing
3. P. C. Tulsian – Financial Management, S. Chand
4. Prasanna Chandra – Fundamentals of Financial Management, 3rd Edition, TMH
5. S. C. Kuchhal – Financial management - An Analytical and Conceptual Approach, Chaitanya Publishing House, Allahabad, 2001.

21COM101**ACCOUNTANCY 3 1 0 4****Objective:**

To provide the students the knowledge and understanding of basic accounting principles and practices of various types of businesses other than partnerships and joint stock companies.

CO1: To understand the basic accounting principles.

CO2: To develop the skill in preparation of final accounts for trading concerns and Non-Trading concern, Bank Reconciliation Statement

CO3: To understand the accounting treatment under Single entry system.

CO4: To Acquire the knowledge of Depreciation and its calculations.

CO5: To understand the aspects and various accounts of consignment and Joint Venture

Unit1

Trial Balance, Rectification of Errors, Final Accounts, meaning and purpose, users of financial statements, Trading and Profit and Loss Account, Balance Sheet, difference between Trial Balance and Balance Sheet, limitations of financial statements, Final Accounts with adjustments.

Unit2

Bank Reconciliation Statement, Accounts from incomplete records, statement of affairs method and conversion methods.

Unit3

Depreciation, meaning and causes, need for providing for depreciation, methods of depreciation, Tax aspect of depreciation.

Unit4

Consignment accounts, entries in the books of consignor and consignee, treatment of stock, normal and abnormal losses, Joint venture.

Unit5

Capital and Revenue, accounts of non-trading concerns, Receipts and Payments Account and Income and Expenditure Account, Treatment of special items, knowledge of Indian Accounting Standards 1 to 10.

Bridge Course

A Bridge Course will be offered prior to the commencement of regular classes, for the students from non-commerce streams, to familiarize the principles and fundamentals of accounting which includes the following topics: Fundamentals of book-keeping, double entry system, important terms used in accounting, Accounting concepts, Account, types of accounts, rules for debit and credit, journal, compound journal entries, ledger, posting, balancing, trial balance, sub divisions of journal, purchase and sales books, purchase returns and sales returns books, cash book, petty cash book, Final Accounts with simple adjustments.

TEXT BOOKS:

1. *KM Vineeth, KR Shabu-Introduction to Accountancy, Kalyani Publishers*
2. *S.P. Jain and K.L. Narang, Advanced Accounting Vol. I, Kalyani Publishers*
3. *Tally Accounting Software User's Manual*

REFERENCETEXTS:

4. *R.L. Gupta and M. Radhaswamy: Advanced Accountancy Vol. -1, Sultan Chand and Sons*
5. *M.C. Shukla and T.S. Grewal: Advanced Accounts Vol. - 1, S. Chand and Co.*
6. *A.K. Nadhani and K. K. Nadhani: Implementing Tally, BPB Publications, 2001.*

Learning outcome: By learning this course students would gain skills for preparation of final accounts and they would get career opportunities in accounting departments in a firm.

21COM103**INTRODUCTION TO GST****2 1 0 3**

Objective:

To develop an understanding of GST and to acquire ability to apply knowledge to compute and address application oriented issues

Course outcomes

CO1: to understand the theoretical concepts of GST

CO2: to acquaint with terminologies & definitions used in GST

CO3: to compute the GST applicable for Goods and Services

Unit 1

Meaning and Historical background of GST, Background of Erstwhile Service tax and VAT, Impact of GST on society, Concept of Input Credit, Need for GST, Salient Features, Taxes subsumed under GST, Advantages of GST, Constitutional Amendment, GST Council, GST Network, Acts and Rules passed for Implementing GST and their Interlinking, Practical Examples on how GST works (to get an overview of the system), Meaning of Supply – Elements that constitute supply, Types of Supply, Activities that are neither supply of goods nor supply of services, Composite and Mixed Supplies, Principal supply

Unit 2

Some important definitions – India, Turnover, Business, Business Vertical, Goods, Capital Goods, Inputs, Casual taxable person, consideration, Continuous supply, Exempt Supply, Job Work, Manufacture, Reverse Charge, Place of business, Input Service Distributor], Levy and Collection of GST, Tax payable under Reverse Charge, Zero rated supply

Unit 3

Exemption from GST, Goods and Services Exempt from GST, Power to grant exemption, Location of Supplier and Place of Supply of goods and services, Composition scheme under GST – Eligibility, Impact.

Unit 4

Time of Supply, Place of Supply and Value of Supply (Section 15 – Price sole consideration, unrelated buyer and seller and not notified supply) – Goods and Services

Unit 5

Input tax credit – Eligibility, conditions, Utilisation of Input credit, Tax Invoice, Credit and Debit Notes, Registration under GST – Compulsory, Voluntary, Exemption from Registration

TEXT BOOKS

Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra

REFERENCE TEXTS

Dr. Vinod K. Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.

T. N. Manoharan Income Tax, VAT & Service Tax, Snow White Publication

Madhukar N. Hiregange, Rajesh Kumar T. R. & Sudhir V. S. Practical Guide to Service Tax, Bharath Law House Pvt. Ltd.

21COM111**ADVANCED ACCOUNTANCY****3 1 0 4**

Objective: To provide the students the knowledge and understanding of basic accounting principles and practices of various types of businesses other than partnerships and joint stock companies.

CO1: To acquire the knowledge of Partnership business.

CO2: To develop the preparation of final account.

CO3: To create the awareness of Hire purchase system Installment system and Investment

account.

CO4: To understand the various aspects in Branch accounting system.

CO5: To develop the preparation of Departmental final account

Unit1

Partnership Accounts: General principles, past adjustments and guarantee, Admission of a partner, valuation and treatment of Goodwill, revaluation account, distribution of past profits or losses.

Unit2

Retirement and death of a partner, accounting treatment on retirement and death, calculation of the amount due to the retiring/ deceased partner, Dissolution of firm, Realisation Account, accounting entries in the books of the firm, Insolvency of partners, Garners vs. Murray, piece meal distribution.

Unit3

Hire purchase and installment purchase system: Meaning of the terms, journal entries in the books of hire purchaser and hire vendor, Default and re-possession, Hire purchase trading account.

Unit4

Branch Accounts: Meaning – Types of branches – Debtors system – Stock and debtors system – Final accounts system.

Unit5

Department Accounts, Allocation of expenses, Inter-departmental transfers, Provision for unrealized profits.

TEXT BOOKS:

1. *KM Vineeth and KR Shabu – Advanced Financial Accounting, Kalyani Publishers*
2. *SP Jain and KL Narang – Advanced Accountancy Vol. 1, Kalyani Publishers*

REFERENCE BOOKS:

1. *SN Maheshwari and SK Maheshwari: Advanced Accountancy, Vikas Publishers*
2. *RL Gupta and M Radhaswamy: Advanced Accountancy Vol. -1, Sultan Chand and Sons*
3. *M C Shukla and T S Grewal: Advanced Accounts Vol. - 1, S. Chand and Co.*

Learning outcome:

By learning this course student would gain skills for preparation of final accounts of partnership firm, learn Hire purchase accounting, branch and departmental accounting. This can provide them career opportunities in accounting departments in a partnership firm and other kinds of firms involved in different types of business.

21COM201

CORPORATE ACCOUNTING 3 1 0 4

CO1: Fundamental knowledge of shares and debentures with respect to Companies Act, 1956.

CO2: Accounting knowledge of share issue at par, discount and at premium

CO3: Analyse Provisions under Companies Act with respect to forfeiture, reissue and Redemption of preference shares.

CO4: Computation of final Accounts of companies on the basis of Companies (Amendment) Act of 2013

CO5: Requirements under AS 14 and Accounting procedures for external reconstruction.

CO6: Workout problems on internal reconstruction and Banking companies according to the provisions given under Banking Companies Act

Objective: To enable the students to develop awareness about corporate and other specialized accounting system in conformity with the provisions of The Companies Act, 1956

Unit 1

Company Accounts: Share, Types of shares, Share capital, Classification of shares and share capital, Issue of shares, Issue at par, premium and discount, Oversubscription and under-subscription, Forfeiture and re-issue of shares, Redemption of preference shares, Redemption out of capital and out of profits, Capital Redemption Reserve, Bonus Issue, issue of debentures.

Unit 2

Final Accounts of joint stock companies, Preparation of Profit and Loss Account and Balance Sheet as per the format prescribed by the Companies (Amendment) Act 2013, Accounting Standards with focus on AS 1-15.

Unit 3

Acquisition of business, profit prior to incorporation.

Unit 4

Amalgamation as per AS 14, absorption and external reconstruction, meaning of the terms, purchase consideration, entries in the books of purchasing and vendor companies, inter-company owings.

Unit 5

Reduction of capital, internal reconstruction, Capital Reduction Account, Accounts of Banking Companies, preparation of Profit and Loss Account and Balance Sheet in prescribed form, Rebate on Bills Discounted.

TEXT BOOKS:

1. *SP Jain and KL Narang – Advanced Accounting Vol. 2, Kalyani Publishers*
2. *SN Maheshwari and SK Maheshwari – Advanced Accountancy Vol. 2, Vikas Publishers*

REFERENCE BOOKS:

1. *RL Gupta and MRadhaswamy – Advanced Accountancy Vol. -2, Sultan Chand and Sons*
2. *MC Shukla and T S Grewal – Advanced Accounts Vol. -2, S. Chand and Co.*
3. *RSN Pillai and Bagavathi – Fundamentals of Advanced Accounts (Volume II), S. Chand Publishers.*

Learning outcome: By learning this course students would gain skills for preparation of company accounts and also, they would get career opportunities in accounting departments in a public and private limited companies.

21COM202

DIRECT TAXES

3 1 0

4

Objective: To enable students to understand the various heads of income and compute income under various heads.

CO1: To understand the various head of income and compute income under various head

CO2: To recognize and accommodate permissible deduction from gross total income

CO3: To compute the tax liability of individuals

Unit I Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of previous year and assessment year –Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India –Incomes which do not form part of total income

Unit II Income from salary –Income from House Property

Unit III Income from Business or Profession

Unit IV Income from Capital Gain and Other sources

Unit V Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income under Sections 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80QBB, 80RRB, 80U – Computation of total income and tax payable; Rebates and relief's – Computation of Total income and Tax liability of individuals.

TEXT BOOKS :

1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE TEXTS:

2. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra
3. Dr.VinodK. Singhanian, Students Guide to Income Tax. Taxmann Publications Pvt.Ltd, New Delhi.
4. V.P. Gaur & D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
5. Dr.Bhagwati Prasad – Direct Taxes law & Practice – Vishwa Prakashan, N.Delhi.
6. Dr.Girish Ahuja & Dr.Ravi Gupta – Simplified Approach to income Tax Sahitya Bhawan Publishes & Distributors, Agra.
7. Dinker Pagare – Income Tax Law and Practice

21COM203

FUNDAMENTALS OF COSTING 3104

Objective: To provide the students the knowledge of cost ascertainment, cost presentation and cost control and to understand different methods of costing adopted by various concerns and its utility.

Course Outcome:

CO1. apply cost accounting methods to evaluate and project business performance.

CO2. apply appropriate judgment derived from knowledge of accounting theory, to financial Analysis and decision making.

CO3. explain the increase in the accuracy of determining the cost of objects resulting from Allocation of support departments to operating departments; and from identifying common costs and revenues.

CO4. solve problems on cost accounting

Unit1

Cost, costing, cost accountancy and cost accounting, objectives, advantages and disadvantages, cost accounting and financial accounting, cost accounting and management accounting, methods of costing, cost classification, cost center and cost unit, cost sheet, unit costing, expenses excluded from cost.

Unit2

Materials, purchase procedure, centralized purchasing, stock levels, EOQ, issue of materials—pricing of material issues.

Unit3

Labour, time-keeping and time booking, methods of wage payment, incentive systems (Halsey and Rowan), overtime, idle time.

Unit4

Overheads, meaning and classification, allocation and apportionment of overheads, primary and secondary overhead distribution summary, absorption of overheads, methods of absorption, machine hour rate, concept of over and under absorption of overheads.

Unit5

Operating Costing: Transport costing, calculation of cost per km., cost per passenger km. and cost per tonne km., Contract costing: recording of cost, profit on incomplete contracts, estimated profit. Process Costing: process accounts, normal loss, abnormal loss and abnormal gain. Reconciliation of cost and financial accounts.

TEXTBOOKS:

1. *K. M. Vineeth and K.R. Shabu— Cost Accounting, Kalyani Publishers*
2. *S.P.Jain and K.L.Narang: Cost Accounting, Kalyani Publishers*

REFERENCEBOOKS:

1. *S.P.Iyengar: Cost Accounting Principles, Sultan Chand and Sons*
2. *Khanna Ahuja and Pandey—Practical Costing, S.Chand and Co.*
3. *B. S. Raman—Cost Accounting, United Publishers*

21COM212 MANAGEMENT ACCOUNTING 3 1 0 4

Objective: This course provides the students an understanding of the applications of various tools and techniques for management to help indecision-making.

Course Outcome:

CO1: Understand the basic concepts of management accounting.

CO2: Explain the advantages and disadvantages of management accounting.

CO3: Understand the applications of marginal costing tools and techniques

CO4: Evaluate the cost and benefit of different accounting ratios in ratio analysis

CO5: Understand fund flow statement and cash flow statement.

CO6: Demonstrate standard costing techniques and estimate of different budgeting techniques

Unit1

Management Accounting: Introduction, Meaning and definition, Advantages and disadvantages, Comparison with Financial and Cost Accounts, Management Audit, Objectives, Comparison with Financial Audit, Conducting Management Audit.

Unit2

Marginal costing, marginal cost, advantages and disadvantages of marginal costing, contribution, P/V Ratio, Break Even Point (BEP), Margin of Safety, managerial applications of marginal costing.

Unit3

Ratio analysis, Significance of ratios and long-term financial position, Uses and limitation of ratios, Classification and computation of various ratios, Preparation of financial statement from accounting ratios.

Unit4

Fund flow statement, meaning and importance, fund from operation, statement of changes in working capital, Cash flow statement, cash from operation, preparation of fund flow statement and cash flow statement.

Unit5

Budget and Budgetary Control, Forecast and budget, Objectives and advantages, Functional budgets and Master Budget, Flexible Budget, Zero Base Budgeting.

TEXT BOOKS:

1. K.M. Vineeth and K.R.Shabu– *Management Accounting*, Kalyani Publishers
2. S. N.Maheswary– *Principles of Management Accounting*, Sultan Chand

REFERENCEBOOKS:

- 1 R.S.N.Pillai and Bagavathi– *Management Accounting*, S.Chand
3. Jain and Narang – *Cost and Management Accounting*, Kalyani Publishers
4. Murthy and Gurusamy– *Management Accounting*, TMH

Learning outcome: The student should have a capability to explain the three primary purposes of management accounting namely, inventory valuation, decision support and cost control. Compare traditional and contemporary costing approaches for the above purposes. Learn how costs are analyzed for different product costing contexts such as job-order, process or joint-product system Develop and apply standards and budgets for planning and controlling purposes. Apply incremental analysis to arrange of business scenario.

21COM301 AUDITING– PRINCIPLES AND PRACTICE 2-1-0 (3 credits)

Objective: To provide the students the knowledge of principles of auditing and the procedure followed in India.

CO1: Basic understanding about auditing and to make them familiar with the steps and terms in Auditing.

CO2: To know how systems can be controlled internally with the routine work, internal check and control in auditing.

CO3:To make them learn how to vouch various transaction.

CO4:To give an idea about valuation and verification of assets and liabilities while auditing.

CO5:Make clear the differences between the two audit and also to make them learn how to do Management audit and cost audit and report preparation.

Unit1

Origin and meaning of auditing– Definition– Objects, advantages and importance–Professional and personal qualities of an auditor–Classification of audit–Planning the audit- Arrangements with client–Audit Programme –Audit note book and working papers–Division of work. Rights and powers of Auditors, Qualification and disqualification of Auditors.

Unit2

Internal check–meaning and definition–Object-Features of good internal check system-Internal audit– Relationship between internal auditing and statutory auditing– Distinction between internal audit and internal check.

Unit3

Vouching–Meaning–Objects of vouching–Vouching of cash transactions and trading transactions–Vouching of personal and impersonal ledger.

Unit4

Verification and valuation-verification of assets and liabilities-valuation of assets–general principles ofvaluation– Auditor’s duties.

Unit5

Cost Audit– Definition – Difference between cost audit and financial audit – Appointment of cost auditor–

Advantage of cost audit–Qualifications, rights and powers of cost auditor–Cost Audit Report, Management Audit–Meaning and Definition–Need for management audit– Management audit and statutory financial audit – approach of management audit - Advantages of management audit – Management audit programme- Conduct of management audit and reporting.

TEXT BOOKS:

1. *Jagdish Prakash –Auditing, Kalyani Publishers*
2. *Kamal Gupta–Contemporary Auditing, Tata Mc GrawHill*

REFERENCEBOOKS:

1. *R.G.Saxena– Principles and Practice of Auditing, Himalaya Publishing House*
2. *B.N.Tandon – A Hand book of Practical Auditing, Sultan Chand & Sons*
3. *Tandon, Sudharsnam, Sundharabahu– A Handbook of Practical Auditing, S.Chand*

Skill Development Activities:

1. *Collect the information about classification of audit conducted in different organizations.*
2. *Formulating An Internal Check System for Cash Sales,*
3. *Verification of an Ascended Fixed Assets and Valuation, and Preparation of a Qualified and Clean Audit report of a Company*

Learning outcome: At the end of this course the student should have a knowledge on auditing reports, auditing standards, corporate governance, auditing fraud etc

21COM302 INTRODUCTION TO INTERNATIONAL FINANCIAL REPORTING STANDARDS
3 0 0 3 Credit

Course Objective: This course provides the students to know about the international financial reporting standards followed by Indian Accounting and International accounting firms.

CO1: Describe the setting process in International Financial Reporting Standards (IFRS) and list the currently available standards

CO2: Explain the most recent updates on existing IFRS and evaluate the effect of newly issued standards on their organization

CO3: Determine the correct presentation and minimum disclosure for components of statements of financial position, statements of comprehensive income, statements of owners' equity and statements of cash flows in accordance with IFRS

CO4: Appraise and properly account for transactions affecting current assets and liabilities, non-current assets and liabilities, revenues and expenses in accordance with IFRS

Unit 1: The nature and operations of the International Accounting Standards Board (IASB) -The origins of the International Accounting Standards Board - -International Accounting Standards (IAS Standards), and International Financial Reporting Standards (IFRS Standards) –Reasons of the adoption of International Financial Reporting Standards (IFRS Standards) -The purpose of financial statements – The Conceptual Framework for Financial Reporting.

Unit 2: Presentation of Financial Statements-IFRS 1- 15. Revenue from Contracts with Customers- Changes in Accounting Estimates and Errors.

Unit 3: Accounting for non-current Assets: Property, Plant and Equipment- Investment Property- Borrowing Costs- Non-current Assets Held for Sale and Discontinued Operations-. Accounting for assets, Impairments and grants- Intangible Assets- Inventories

Unit 4: Accounting for leases and Specialized Assets: Leases- Accounting for financial instruments- Financial Instruments- Fair Value Measurement.

Unit 5: Accounting for Liabilities and Provisions, Contingent Liabilities and Contingent Assets. Employee Benefits- Income Taxes Consolidated Financial Statements- Separate Financial Statements-IFRS -Business Combinations- Joint Arrangements- Investments in Associates and Joint Ventures- Principal differences between IFRS Standards and UK GAAP- Current issues in IFRS Standards

Reference Books:

- IFRS – Student Study Guide - ISDC
- IFRS for India, Dr.A.L.Saini, Snow white publications
- Roadmap to IFRS and Indian Accounting Standards by CA ShibaramaTripathy
- IFRS explained – a guide to IFRS by BPP learning Media
- IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
- IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.

21COM313 CAPITAL MARKETS AND FINANCIAL SERVICES 2 1 0 3

Objective: To get a reasonable exposure in the matters relating to capital markets and financial services.

CO1: To get a reasonable exposure in the matters relating to capital markets and financial services.

CO2: To study about the securities market in India

CO3: To study about mutual funds and credit rating

CO4: To study about the regulation and control of stock exchanges

CO5: To study about the new issue markets

CO6: Students will be able to open a Demat account and buy & sell securities

Unit1

Introduction: Concept of capital market–importance and role–components of a capital market–Government Securities Market– foreign exchange market– derivatives market –concept of money market – distinction between capital market and money market–money market institutions.

Unit2

Structure of Capital markets: Institutions in capital market – new issues market – instruments in capital market– role of new issues in raising finance–steps to be followed in floating a new issue –role of stockbrokers and underwriters.

Unit3

Securities Market in India: Origin and emergence of the securities market–types of securities– history of stock exchange in India– trading in a stock exchange– procedure of listing shares– investment environment –sources of investment information for existing and new investors.

Unit4

Regulation and Control of Stock Exchanges: Securities Contract Act, 1956 –SEBI Act, 1986 – Amendments to SEBI Act–guidelines relating to capital issues –steps to protect investors.

Unit5

Mutual Funds: Importance and role of mutual funds– schemes–advantages and shortcomings–role of credit rating, Credit rating agencies of India–CRISIL–IICRA –CARE–Limitations of rating.

TEXT BOOKS:

1. *Gordon and Natarajan–Financial Markets and Services, Himalaya Publishing House*
2. *Clifford Gomez–Financial Markets, Institutions and Financial Services, PHI*

REFERENCEBOOKS:

1. *Punithavathy Pandian– Financial Services and Markets, Vikas*
2. *Bharati V Pathak– The Indian Financial System: Markets, Institutions and Services, Pearson.*
3. *G.S.Batra– Financial Services and Markets, Deep and Deep Publication*

Learning outcome: At the end of this course the student should able to the basic concepts of capital markets, solve the problems arising in capital market.

Skill Development Activities:

1. *Collection of Share certificate/debenture certificate.*
2. *Chart showing modus operandi of leasing–hire purchase procedures.*
3. *Collect any specimen of new Financial Instruments and record the same.*
4. *Select any Mutual Fund and examine the various closed and open-ended schemes offered. Visit any Housing Finance Companies and analyse the features of various financing schemes*

21COM391 Summer Internship in Industry Credit 3

Summer Internship opportunities are accommodated in the syllabus for the students to get an exposure to the business and industrial world. After the completion of the internships, students submit an internship report as well as present summer posters highlighting their achievements during the summers. The summer internship also enables the students to indulge into live projects, which they can continue even after the internships. The four weeks of training will expose and equip students with skills to develop innovative solutions for real-life applications. They would also experience the operational and functional problems pertaining to organizations.

21COM399 PROJECT 6 Credit

Every student will have to do an assigned project work on a particular topic relevant to the area of their study. The project is meant to evaluate the concepts learnt by the student during all the semesters and the application of such concepts in a real life situation. The final project evaluation will be done at the end of the semester on the basis of the dissertation submitted by the student duly signed by the project supervisor.

21CSA184 BUSINESS SKILLS USING PC LAB 0 0 3 1**Course Outcome**

- CO1: to understand the concepts of multimedia tools for business
 CO2: to Create advertisement, brochure, email newsletter, website, gif advertisements
 CO3: to Create a basic HTML page.
 CO4: to use various Google Business Tools

Multimedia tools for business

1. Resizing and editing image for business presentation.

2. Create advertisement, brochure, email newsletter, website, gif advertisements regarding various products offered by a particular company.
3. Create advertisement, brochure, email newsletter, website, gif advertisements regarding various courses offered by any college.

Internet and HTML

1. Introduction to Internet – Resources of Internet. Introduction to HTML – Basic Structural Elements and Their Usage.
2. Create a basic HTML page.
Various Google Business Tools
Ad words, Picasa, Gmail, Drive, Docs, Sheets, Slides, Forms, Calendar, Translate, Blogger.
Communication Tools
Training on various communication software tools like Skype, Hangout, etc.
Social Media Tools
Training on various social media tools like Face book, Twitter, Google Plus.

REFERENCE TEXT:

Mike Wooldridge – Creating Web Pages Simplified, John Wiley

21CSA211 ACCOUNTING PACKAGES – TALLY 200 2

Objective: To enable students understand the theory of accounting through the Accountingpackage – Tally.

Course outcome:

- CO1. understand usage of Tally
- CO2. application and steps to be followed

Unit 1

Introduction – Basic bookkeeping – importance – types of records – Getting started with Tally – Company information – Features and configuration.

Unit 2

Tally accounting - Chart of accounts – Ledgers – vouchers – financial and trading vouchers - advanced voucher entry.

Unit 3

Tally inventory – basics of inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.

Unit 4

Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.

Unit 5

Application of taxes – TDS – Goods and Service Tax (GST) Expert features – security controls – tally audit – export and import of data – splitting financial years.

TEXTBOOKS:

1. Tally complete reference material
2. Nadhani – Tally ERP 9 Training Guide – BPB Publication

REFERENCE BOOKS:

1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication

Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

21CSA281 ACCOUNTING PACKAGES – TALLY LAB 0 0 3 1

Course outcome:

- CO1. understand usage of Tally
CO2. application and steps to be followed

Unit 1

Getting started with Tally – Company information – Features and configuration.

Unit 2

Tally accounting - Chart of accounts – Ledgers – vouchers – financial and trading vouchers - advanced voucher entry.

Unit 3

Tally inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.

Unit 4

Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.

Unit 5

Application of taxes – TDS – Goods and Service Tax (GST). Expert features – security controls – tally audit – export and import of data – splitting financial years.

TEXTBOOKS:

1. Tally complete reference material
2. Nadhani – Tally ERP 9 Training Guide – BPB Publication

REFERENCE BOOKS:

1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

21CSA284 Data analysis using EXCEL Lab 0 0 3 2

CO1: to understand the significance of using excel for data analysis
CO2: to prepare the spread sheets for data analysis

CO3: to prepare Macros

Unit -1 Introduction to Spreadsheets

Introduction to spreadsheets, reading data, manipulating data. Basic spreadsheet operations and functions, Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Advance Formulas

Unit 2- Spreadsheet Functions to Organize Data

Moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spread sheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting , Data between Spreadsheets, Hiding , Protecting worksheets, Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP, Concatenate, Match, Count if, Text, Trim functions in Excel

Unit -3 Introduction to Filtering, Pivot Tables, and Charts

Introduction to the Data filtering capabilities of Excel, the construction of Pivot Tables to organize data and introduction to charts in Excel. Creating PivotTables, Manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties, Displaying a PivotChart, Setting PivotTable Options, . Adding Subtotals to PivotTables,

Unit 4 Advanced Graphing and Charting

Constructing various Line, Bar and Pie charts. Using the Pivot chart features of Excel. Understanding and constructing Histograms and Scatter plots. Creating Charts, Different types of chart, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table,

Unit 5 Macros

Making Macros, Recording Macros, Running Macros, Deleting Macro

References:

Data Analysis Using Microsoft Excel Paperback – 27 February 2009 by Ash Narayan Sah

21ECO102

ECONOMICS FOR DECISION MAKING

2 1 0 3

Objective: The objective is to help the student to understand the various economic parameters that interact with each other so that an economy may function effectively and efficiently. The main focus is on making the various theoretical concepts clear and intelligible to a student.

Course outcome

Students will be able to

CO1. understand the significance of economics for managing the firms

CO2. understand various theories of economics that can be applied in the internal and external decisions to be made by managers

CO3. Analyze the demand and supply conditions and assess the position of a company

CO4. Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets. CO5. analyze real-world business problems with a systematic theoretical framework.

Unit 1

Introduction to Economics: The problems of wants, scarcity and choice - Difference between microeconomics and macroeconomics. Importance and limitations of Microeconomics and Macroeconomics. Production possibilities curve. Basic problems of Economics: What to Produce, How to Produce, For Whom to Produce, Level of Resource Use and Flexibility. Economic systems – Capitalism – Command Economy – Mixed Economy – Emerging Economy. Economics and business.

Unit 2

Demand and Supply Analysis: Concept of demand - Demand schedule and demand curve –

Change in demand and change in quantity demanded – Law of demand: Basis for its operation and factors influencing demand. Elasticity of demand: Types and measurement. Supply: Concept, Supply schedule and supply curve – Change in supply and change in quantity supplied – Law of supply. Factors influencing supply. Equilibrium.

Unit 3

Production, Cost and Revenue Analysis: Meaning of production – Production function – The Law of Variable Proportions or the Law of Diminishing Marginal Returns – Returns to scale – Cost and production: Various concepts of cost - Revenue function: Total, Average and Marginal revenue – Profit maximisation: TR-TC and MR-MC approaches. Economies of scale.

Unit 4

Theory of Markets: Meaning and types of markets – Main features of Competitive, Monopoly, Monopolistic and Oligopoly markets. Price discrimination: Meaning and Types.

Unit 5

Macroeconomics: National income analysis: Meaning, Concepts and Measurement, Problems in measurement - Concept of full employment – Types of unemployment. Inflation: Meaning, Types and control of inflation: Monetary and Fiscal policies. Business cycles: Meaning and Phases.

TEXT BOOKS:

1. Varshney & Maheswari, Managerial Economics, Sultan Chand & Sons
2. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons., 2003.
3. Dwivedi, D.N.; Managerial Economics, Vikas Publishing House, 2003.

REFERENCE BOOKS:

1. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons., 2003.
2. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd., 2003.
3. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company
4. Chaturvedi, D. D. and S. L. Gupta; Business Economics, Brijwasi
5. Samuelson & Nordhans, Economics, Sultan Chand & Sons

Skill Development Activities:

- An illustration on calculation of Incremental Cost and Incremental Revenue, Determination of Fixed and Variable Cost, Determination of Average Cost, Marginal Cost and Total Cost
- Diagrammatic presentation of Price and Output Determination in different Market situations,
- Construction of Average Revenue and Marginal Revenue under Imperfect Market, and Fixation of Price under Target Pricing based on Rate of Return Method

21ENG101 COMMUNICATIVE ENGLISH 2-0-2- 3 Credit**Objectives:**

To help students obtain an ability to communicate fluently in English; to enable and enhance the students skills in reading, writing, listening and speaking; to impart an aesthetic sense and enhance creativity. By the end of the course, the students will be able to:

Course Outcome:

CO1– Demonstrate competency in all the four linguistic skills, viz. listening, speaking, reading and writing.

CO2–Apply different styles of communication in professional context.

CO3 – Participate in different planned & extempore communicative activities.

CO4- Interpret and discuss facts and information in a given context.

CO5 -Develop an appreciation for human values.

Course Contents:**Unit I**

Kinds of sentences, usage of preposition, use of adjectives, adverbs for description, Tenses, Determiners- Agreement (Subject – Verb, Pronoun- Antecedent) collocation, Phrasal Verbs, Modifiers, Linkers/ Discourse Markers, Question Tags

Unit II

Paragraph writing – Cohesion - Development: definition, comparison, classification, contrast, cause and effect- Essay writing: Descriptive and Narrative

Unit III

Letter Writing- Personal (congratulation, invitation, felicitation, gratitude, condolence etc.) Official (Principal/Head of the department/ College authorities, Bank Manager, Editors of news papers and magazines)

Unit IV

Reading Comprehension – Skimming and scanning- inference and deduction – Reading different kinds of material –Speaking: Narration of incidents/stories/ anecdotes-Current News Awareness

Unit V

Prose: John Halt’s ‘ThreeKindsOfDiscipline’ [**Detailed**] MaxBeerbohm’s ‘The GoldenDrugget’ [**Detailed**]

Poems: Ogden Nash- ‘ThisisGoing to HurtJust a LittleBit’ [**Detailed**]

Robert Kroetsch– ‘I am Getting Old Now’, Langston Hughes- ‘I, Too’ [**Detailed**] WoleSoyinka- ‘Telephone Conversation’ [**Non-Detailed**]

KamalaDas- ‘The DanceoftheEunuchs’ [**Non-Detailed**]

ShortStories:EdgarAllanPoe’s ‘TheBlackCat’, RuskinBond’s ‘TheTimeStopsatShamili’ [**Non-Detailed**]

COREREADING:

1. Ruskin Bond, Time Stops at Shamli and Other Stories, Penguin Books India Pvt Ltd, 1989
2. Syamala, V. Speak English in Four Easy Steps, ImproveEnglishFoundationTrivandrum: 2006
3. Beerbohm, Max, The Prince of Minor Writers: The Selected Essays of Max Beerbohm (NYRBClassics), Phillip Lopate (Introduction, Editor), The New York Review of Book Publishers.
4. Edger Allan Poe. The Selected Works of Edger Allan Poe. A Running Press, 2014.
5. Online sources

References:

1. Ruskin Bond, Time Stops at Shamli and Other Stories, Penguin Books India Pvt Ltd, 1989
2. Martinet, Thomson, A Practical English Grammar, IV Ed. OUP, 1986.
3. Murphy, Raymond, Murphy’s English Grammar, CUP, 2004
4. Online sources

21ENG111 Professional Communication 1-0-2- 2 Credit**Objectives:**

To convey and document information in a formal environment; to acquire the skill of self-projection in professional circles; to inculcate critical and analytical thinking. By the end of the course, the students will be able to:

- CO1 – Demonstrate competency in oral and written communication.
- CO2 – Apply different styles of communication in professional context.
- CO3 – Participate in different planned & extempore communicative activities
- CO4 – Interpret and discuss facts and information in a given context
- CO5 – Develop critical and analytical thinking.

Unit I

Vocabulary Building: Prefixes and Suffixes; One word substitutes, Modal auxiliaries, Error Analysis: Position of Adverbs, Redundancy, misplaced modifiers, Dangling modifiers – Reported Speech

Unit II

Instruction, Suggestion & Recommendation – Sounds of English: Stress, Intonation – Essay writing: Analytical and Argumentative

Unit III

Circulars, Memos – Business Letters – e-mails

Unit IV

Reports: Trip report, incident report, event report – Situational Dialogue – Group Discussion

Unit V

Listening and Reading Practice – Book Review

References

1. Felixa Eskey. Tech Talk, University of Michigan. 2005
2. Michael Swan. Practical English Usage, Oxford University Press. 2005
3. Anderson, Paul. Technical Communication: A Reader Centered Approach, 6th Edition, Harcourt, 2003.
4. Raymond V. Lesikar and Marie E. Flatley. Basic Business Communication, Tata Mc Graw Hill Pub. Co. New Delhi. 2005. Tenth Edition.
5. Thampi, G. Balamohan. Meeting the World: Writings on Contemporary Issues. Pearson, 2013.
6. Lynch, Tony. Study Listening. New Delhi: CUP, 2008.
7. Kenneth, Anderson, Tony Lynch, Joan MacLean. Study Speaking. New Delhi: CUP, 2008.
8. Marks, Jonathan. English Pronunciation in Use. New Delhi: CUP, 2007.
9. Syamala, V. Effective English Communication For You (Functional Grammar, Oral and Written Communication): Emerald, 2002.

21ENV200 ENVIRONMENTAL SCIENCE AND SUSTAINABILITY 3 0 0 3 Credit**Course Objective:**

To make the students to aware about the nature and environmental issues, values and importance in the world.

Course outcome: Students will be able to

CO1. recognize the physical, chemical & biological components of the Earth's systems and how they function

CO2. develop an attitude of preserving and conserving bio-diversity

CO3. understand how local, regional, state, national and international laws and regulations influence Environmental decisions

CO4. realise the benefits of eco-friendly products and green initiatives

Unit 1

Multidisciplinary nature of environmental studies. Renewable and non renewable natural resources. Over exploitation and conversation of the following natural resources – forest, water, food, energy, minerals and land resources. Concept of sustainability, sustainable development. Concept of zero waste. Concept of three R's (Reduce, Reuse and Recycle). Need for environmental education.

Unit 2

Concept of ecosystem. Components, structure and function of an ecosystem. A brief description of forest ecosystem and desert ecosystem. Food chain and food web, ecological pyramids. Biogeochemical cycles examples (nitrogen, Phosphorous and carbon). Ecosystem services (example forest). Treats to ecosystems.

Unit 3

Biodiversity, hot spots of biodiversity, India as a mega diversity nation, Threats to biodiversity, Value of biodiversity, Brief description of economic valuation of biodiversity, Role of individuals in the up keeping of environment.

Unit 4

Pollution of air, acid rain, global warming and climate change, ozone layer depletion, water pollution, Soil pollution. Industrial and urban solid wastes, Hospital wastes, Collection, segregation and disposal of solid wastes, Hazardous waste, Plastic pollution, E-waste.

Unit 5

Prints-brief description of carbon foot prints and water foot print, Linear and Circular resource management, System thinking, Industrial ecosystems, EIA, EMP, Green technology, Green Business, Green Accounting, Green Buildings, Green Labelling, Sustainable (Green) Cities.

TEXTBOOKS / REFERENCES:

1. R. Rajagopalan, Environmental Studies: From Crisis to Cure. Oxford University Press, 2011, 358 pages. ISBN: 9780198072089.
2. Harikumar P. N., Susha D. and Manoj Narayanan K. S. - Environment Management and Human Rights. Himalaya Publishing House.
3. Bala Krishnamoorthy – Environmental Management: Text and Cases. PHI Learning Pvt. Ltd.,

4. Jacob Thomas – Environmental Management: Text and Cases, Pearson.

21LAW 114 **COMPANY LAW** **2-1-0 (3 CREDITS)**

Course Objective:

The objective of this course is to provide the basic knowledge of the various provisions of the Companies Act, 1956 and to understand the duties of a Company Secretary in a joint stock company.

Course Outcome:

CO1: To acquire the basic knowledge of the various provisions of the companies act 1956

CO2: To Understand duties of a company secretary in a joint stock company

CO3: To appreciate the concepts of CSR

Unit-1

Introduction to Company Law: Company Law; Meaning, Definition, Types, Formation of Company, Concept of Corporate Veil, Definitions and Key Concepts-MOA and AOA, Alteration of MOA and AOA.

Unit-2

Shares and Share Capital: Meaning and types of Capital; Concept of issue and allotment; Issue of Share certificates; Rights issue and Bonus Shares; Sweat Equity Shares and ESOPs; Transfer and Transmission of securities; Buyback of securities; dematerialization and re-materialization of shares; Members and Shareholders: How to become a member; Register of Members; Declaration of Beneficial Interest; Rectification of Register of Members; Rights of Members; Variation of Shareholders' rights; Shareholders Democracy; Shareholder agreement, Subscription Agreements, Veto powers.

Unit-3

Debt Instruments: Issue and redemption of Debentures and Bonds; Creation of Security; Debenture redemption reserve; Debenture trust deed; Conversion of debentures into shares; Overview of Company Deposits, Distribution of Profits: Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend

Unit-4

Corporate Social Responsibility: Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; reporting requirements

Unit-5

An overview of Corporate Reorganization: Introduction of Compromises, Arrangement and amalgamation, Liquidation and Winding-up. Global Trends and Developments in Company Law. Case Laws, Case Studies and Practical Aspects

Skill Development Activities:

1. Collect and Fill in the following Forms: Demat Account opening Form and Prospectus-cum Share application Form.
2. Draft the following: Notice to convene Annual General Meeting, and Resolutions as to the declaration of Dividend, Appointment of Auditor, Issue of Bonus Shares.
3. Prepare Letter of Allotment/Regret along with the basis of allotment,
4. Draft a Memorandum of Association and mention different clauses, and

5. Draft an Articles of Association and its important contents

TEXTBOOKS:

1. N.D.Kapoor– Corporate Laws and Secretarial Practice, Sultan Chand and Sons
2. Chawla and Garg– Secretarial Practice, Kalyani Publishers

REFERENCETEXTS:

1. G.K. Kapoor– Corporate Laws and Secretarial Practice, Sultan Chand and Sons
2. D.P.Jain– Company Law and Secretarial Practice, DhanpatRai and Sons

21LAW208

MERCANTILE LAWS

2103

Objective: To provide general awareness about some important laws relating to trade and industry.

Course Outcome:

- CO1: Giving a basic knowledge about legal system in India. Understanding the legal rules and regulations of a valid contract, creation, valid essentials, discharge of contract, breach of contract, remedies and understanding about different types of contracts in India like the contract of guarantee, contract of indemnity etc.
- CO2: To develop the ability to handle different types of Negotiable Instruments and its rules and regulations [promissory note, bill of exchange & cheque]
- CO3: To be able to understand contract of agency, its creation, types, relation, rights and duties of agent, termination etc.
- CO4: Knowledge about the rules and regulations regarding sale of movable items [Sale of Goods Act]
- CO5: Gain a knowledge about Indian Partnership, its registration, relation between partners, types of partnership, dissolution of partnership etc. Develop competence in problem-based practice in the application of business laws. Analysing different types of cases laws, Visit different types of courts and collect important case laws for getting a good knowledge regarding mercantile laws.

Unit1

Law of contracts: Definition, essentials of a valid contract- offer and acceptance, consideration, Doctrine of Privity of contract, capacity to contract, Free consent, kinds of contracts, discharge and breach of contracts, remedies for breach of contract.

Unit2

Specific Contracts: Indemnity and guarantee: Distinction between indemnity and guarantee, kinds of guarantee. Bailment and pledge: Requisites of bailment and pledge, law relating to lien, termination of bailment. Contract of agency: Definition and essentials of agent and principal, classification of agency, sub-agent, co-agent or substituted agent, termination of agency.

Unit3

Negotiable Instruments Act: Definition and types, maturity and grace days, payment in due course, parties to negotiable instruments, holder and holder in due course, endorsement, dishonor of negotiable instruments, discharge of negotiable instruments.

Unit4

Contract of Sale of Goods: Essentials of a contract of sale, contract of sale and agreement to sell, conditions and warranties, caveat emptor, exceptions, transfer of ownership, transfer of title by non-owner, performance

of contract, Unpaid seller—meaning and rights.

Unit 5

Indian Partnership Act: Definition of partnership, formation of partnership, firm, partner and firm name, registration of firm, types of partnership, dissolution of firm, Main features LLP under the Limited Liability Partnership Act, 2008; Difference between LLP and general Partnerships.

The Information Technology Act 2000: An overview-Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Penalties and adjudication, Appellate Tribunal, Offences

TEXT BOOKS:

1. *K.C.Garg, V.K.Sareen, Mukesh Sharma and Chawla—Business Law, Kalyani Publishers*
2. *M. C. Kuchal—Mercantile Law, Sultan Chand and Sons*

REFERENCEBOOKS:

1. *Thulsian—Business Law, TataMcGrawHill*
2. *M. C. Shukla—Mercantile Law, S. Chand and Co*
3. *Gulshan—Mercantile Law, Excel Books*

Learning Objective: the student will be able to: Demonstrate an understanding of the Legal Environment of Business. Apply basic legal knowledge to business transactions. Communicate effectively using standard business and legal terminology

Skill Development Activities:

1. *Write down the fact and underline the legal points involved in the following cases:*
 - a. *Carlil and Carbolic smoke ball company,*
 - b. *Lalman Shukla v/s Gowridutt,*
 - c. *Mohribibi v/s Dharmadas Ghose,*
 - d. *AbdulAziz v/s Masum Ali,*
 - e. *Rangnayakammav/s Alwarshetty*
2. *Collect a judgment copy on damages awarded by the court for breach of contract*
3. *Drafting/ Collect and filling up the following: a. Affidavit, b. Vakalat form, c. Power of Attorney d. Gift deed. Pledge.*
4. *Visit a consumer court and record the nature of consumer disputes referred for redressal.*
5. *Collect a specimen copy of M/A and A/A of a company.*

21MAT108 MATHEMATICS FOR BUSINESS 2 - 1 - 0 3

Course Outcomes :

CO1: To understand the concept of matrices and determinants and use it to solve system of linear equations

CO2. To understand the basic principles of sets and operations.

CO3. To develop an understanding of the concept of quadratic equations in one variable and the concept of permutations and combinations.

CO4. Understand the concept of simple and compound interest.

CO5. To apply the concept of limits, derivatives, and integrals and use it to analyze problems in business.

Unit 1

Matrices and Determinants: Definition of Matrix, Type of Matrix, Algebra of Matrix, Properties of Determinants, Calculation of Determinants up to third order, adjoint of matrix, finding Inverse of matrix through Adjoint. Solution of a system of linear equation having unique solution (up to three variables)

Unit 2

Sets, Quadratic equations –Permutations and Combinations.

Unit 3

Commercial Arithmetic: Simple and Compound interest – Sinking fund - Annuities –Discounting of bills.

Unit 4

Differential Calculus and its application for Business: First and second order derivatives(simple functions), Cost Function, Total Cost, Average Cost, and Marginal Cost. Revenue function: Maxima and Minima one variable functions.

Unit 5

Integral Calculus and its application for Business: Formulas – Definite Integral, Indefinite Integral, Cost Function, Marginal Cost, Total Cost, Average Cost, Marginal Revenue, Total Revenue.

TEXT BOOKS

Dr. P. R. Vittal - Business Mathematics and Statistics, Margham Publications, Chennai.

REFERENCES:

1. Dr. B H Suresh – Business Mathematics, Chetana Book house
2. V. K. Kapoor - Business Mathematics, Sultan Chand and Sons.
3. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences, Wiley and Sons

21MAT113 BUSINESS STATISTICS AND OPERATIONS RESEARCH 3 1 0 4

Objective: To develop an understanding of problem solving methods, to understand the basic concepts of statistics and operations research and to apply the results to real life business problems.

Course Outcome

CO1: Introduce various methods of collection, classification, tabulation and representation of data. CO2: Explains and evaluates the measures of central tendency and measures of dispersion.

CO3: Identifies random experiment, sample space and evaluate probability using classical definition of probability.

CO4: Describe and verify mathematical considerations for analyzing time series, methods of Estimating trends.

CO5: Identify and develop operational research models from verbal description of the real system And understand the mathematical tools that are needed to solve optimization problems.

Unit1

Data representations and analysis: Meaning and scope of statistics, collection of data, primary and secondary methods of data collection, classification of data, presentation of data by diagrams, bar diagram and pie diagram.

Unit2

Averages, arithmetic mean, median, mode, properties and uses, measures of dispersion, quartile deviation, standard deviation and co-efficient of variation.

Unit3

Probability, Addition theorem, Multiplication theorem, independence of events, conditional probability.

Unit4

Correlation, meaning and definition, scatter diagram, Pearson's correlation coefficient, computation and interpretation, Regression, the two regression equations. Time series, meaning and components, business

forecasting, methods of estimating trend, graphic, and semi average, moving average method.

Unit5

Linear programming problem, introduction, mathematical formulation of the problem, graphical solution, standard form of LPP, solution of LPP by simplex method. Network Scheduling by CPM, introduction, Activities and events, network diagram.

TEXTBOOKS:

1. *Statistical methods-S.P.Gupta- Sultan Chand&Sons.*
2. *Operations Research-L.RPotti- Yamuna publications,Trivandrum*

REFERENCES:

1. *Business mathematics & statistics-P.R.Vittal-Margham Publications*
2. *Operations Research-Kantisaroop,P.KGupta and Manmohan,Sultan chand and sons*

21SSK201

LIFE SKILLS I

1 0 2 2

OBJECTIVE: To build soft skills and an awareness for its importance

Course outcome:

CO1. make a smooth transition from an academic environment to work environment and adopt well

CO2. learn to cope with fear, stress and competition in professional world

CO3. develop positive attitude, self-motivating ability and willingness for continuous knowledge

Up gradation

Soft skills and its importance:

Pleasure and pains of transition from an academic environment to workenvironment. Need for change. Fears, stress and competition in the professional world.Importance of positive attitude, self-motivation and continuous knowledge up gradation.

Self Confidence:

Characteristics of the person perceived, characteristics of the situation, Characteristics of the Perceiver. Attitude, Values, Motivation, Emotion Management, Steps to like yourself, Positive Mental Attitude, Assertiveness.

Presentations:

Preparations, Outlining, Hints for efficient practice, Last minute tasks, means of effective presentation, language, Gestures, Posture, Facial expressions, Professional attire.

Vocabulary building:

A brief introduction into the methods and practices of learning vocabulary.Learning how to face questions on antonyms, synonyms, spelling error, analogy etc.Faulty comparison, wrong form of words and confused words like understanding the nuances of spelling changes and wrong use of words.

Listening Skills:

The importance of listening in communication and how to listen actively.

Prepositions and Articles:

A experiential method of learning the uses of articles and prepositions in sentences is provided.

Problem solving; Number System; LCM &HCF; Divisibility Test; Surds and Indices; Logarithms; Ratio, Proportions and Variations; Partnership; Time speed and distance; work time problems;

Data Interpretation: Numerical Data Tables; Line Graphs; Bar Charts and Pie charts; Caselet Forms; Mix Diagrams; Geometrical Diagrams and other forms of Data Representation.

Logical Reasoning: Family Tree; Linear Arrangements; Circular and Complex Arrangement; Conditionalities and Grouping; Sequencing and Scheduling; Selections; Networks; Codes; Cubes; Venn Diagram in Logical Reasoning.

TEXTBOOKS:

1. A Communicative Grammar of English: Geoffrey Leech and Jan Svartvik. Longman, London.
2. Adair J (1986) - "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
3. Gulati S (2006) - "Corporate Soft Skills", New Delhi, India: Rupa& Co.
4. The Hard Truth about Soft Skills, by Amazone Publication.

REFERENCES:

1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
2. Verbal and Non-verbal Reasoning, R S Aggarwal, S Chand Publ.
3. Data Interpretation, R S Aggarwal, S Chand Publ.
4. Nova GRE, KAPAL GRE, Barrons GRE books;
5. Quantitative Aptitude, The Institute of Chartered Accountants of India.
6. More Games Teams Play, by Leslie Bendaly, McGraw-Hill Ryerson.
7. The BBC and British Council online resources
8. Owl Purdue University online teaching resources
9. www.grammarbook.com online teaching resources
10. www.englishpage.com online teaching resources and other useful websites.

21SSK211**LIFE SKILLS II****1 0 2 2****Objective:**

To groom the student for professional environment and making him aware of the corporate culture and basic business etiquette

Course outcome:

- CO1. acquire a knowledge of socially acceptable ways of behaviour, corporate etiquette; develop cultural adoptability
- CO2. exhibit appropriate body language; being aware of personal hygiene, proper dressing and grooming
- CO3. convert Passive vocabulary into active vocabulary; learn the etymology of words

CO4. solve problems in QA & logical reasoning and interpret and analyse the data

Professional Grooming and Practices:

Basics of Corporate culture, Key pillars of Business Etiquette. Basics of Etiquette: Etiquette – Socially acceptable ways of behaviour, Personal hygiene, Professional attire, Cultural Adaptability. Introductions and Greetings: Rules of the handshake, Earning respect, Business manners. Telephone Etiquette: activities during the conversation, Conclude the call, To take a message. Body Language: Components, Undesirable body language, Desirable body language. Adapting to Corporate life: Dealing with people.

Group Discussions:

Advantages of Group Discussions, Structured GD – Roles, Negative roles to be avoided, Personality traits to do well in a GD, Initiation techniques, How to perform in a group discussion, Summarization techniques.

Listening Comprehension advanced: Exercise on improving listening skills, Grammar basics: Topics like clauses, punctuation, capitalization, number agreement, pronouns, tenses etc.

Reading Comprehension advanced:

A course on how to approach middle level reading comprehension passages.

Problem solving – Money Related problems; Mixtures; Symbol Based problems; Clocks and Calendars; Simple, Linear, Quadratic and Polynomial Equations; Special Equations; Inequalities; Functions and Graphs; Sequence and Series; Set Theory; Permutations and Combinations; Probability; Statistics.

Data Sufficiency: Concepts and Problem Solving.

Non-Verbal Reasoning and Simple Engineering Aptitude: Mirror Image; Water Image; Paper Folding; Paper Cutting; Grouping Of Figures; Figure Formation and Analysis; Completion of Incomplete Pattern; Figure Matrix; Miscellaneous.

Special Aptitude: Cloth, Leather, 2D and 3D Objects, Coin, Match Sticks, Stubs, Chalk, Chess Board, Land and geodesic problems etc., Related Problems

TEXTBOOKS:

1. A Communicative Grammar of English: Geoffrey Leech and Jan Svartvik. Longman, London.
2. Adair J (1986) - "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
3. Gulati S (2006) - "Corporate Soft Skills", New Delhi, India: Rupa & Co.
4. The Hard Truth about Soft Skills, by Amazone Publication.

REFERENCES:

1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
2. Verbal and Non-verbal Reasoning, R S Aggarwal, S Chand Publ.
3. Quantitative Aptitude by Abjith Guha, Tata McGraw hill Publ.
4. More Games Teams Play, by Leslie Bendaly, McGraw-Hill Ryerson.
5. The BBC and British Council online resources
6. Owl Purdue University online teaching resources
7. www.thegrammarbook.com online teaching resources
8. www.englishpage.com online teaching resources and other useful websites.

21SSK301

LIFE SKILLS III

1 0 2 2

Objective:

To groom the student for professional environment and making him aware of the corporate culture and basic business etiquette

Course outcome:

- CO1. work in teams; learn team playing and develop leadership skills
- CO2. to gain knowledge of group dynamism
- CO3. learn how to face an interview and strategies of test taking
- CO4. learn the skills of Lateral thinking for problem solving

Team Work:

Value of Team work in organizations, Definition of a Team, Why Team, Elements of leadership, Disadvantages of a team, Stages of Team formation. Group Development Activities: Orientation, Internal Problem Solving, Growth and Productivity, Evaluation and Control. Effective Team Building: Basics of Team Building, Teamwork Parameters, Roles, Empowerment, Communication, Effective Team working, Team Effectiveness Criteria, Common characteristics of Effective Teams, Factors affecting Team Effectiveness, Personal characteristics of members, Team Structure, Team Process, Team Outcomes.

Facing an Interview:

Foundation in core subject, Industry Orientation/ Knowledge about the company, Professional Personality, Communication Skills, activities before interview, upon entering interview room, during the interview and at the end. Mock interviews.

Advanced Grammar:

Topics like parallel construction, dangling modifiers, active and passive voices, etc. 63 Syllogisms, Critical reasoning: A course on verbal reasoning. Listening Comprehension advanced: An exercise on improving listening skills.

Reading Comprehension advanced:

A course on how to approach advanced level of reading, comprehension passages. Exercises on competitive exam questions.

Specific Training:

Solving campus recruitment papers, National level and state level competitive examination papers; Speed mathematics; Tackling aptitude problems asked in interview; Techniques to remember (In Mathematics). Lateral Thinking problems. Quick checking of answers techniques; Techniques on elimination of options, Estimating and predicting correct answer; Time management in aptitude tests; Test taking strategies.

TEXTBOOKS:

1. A Communicative Grammar of English: Geoffrey Leech and Jan Svartvik. Longman, London.
2. Adair J (1986) - "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
3. Gulati S (2006) - "Corporate Soft Skills", New Delhi, India: Rupa & Co.
4. The Hard Truth about Soft Skills, by Amazon Publication.

REFERENCES:

1. Speed Mathematics, Secrets of Lightning Mental Calculations, by Bill Handley, Master Mind books;
2. The Trachtenberg Speed System of Basic Mathematics, Rupa & Co., Publishers;
3. Vedic Mathematics, by Jagadguru Swami Sri Bharati Krsna Tirthaji Maharaja, Motilal Banarsidass Publ.;
4. How to Ace the Brainteaser Interview, by John Kador, McGraw Hill Publishers.
5. Quick Arithmetics, by Ashish Agarwal, S Chand Publ.;
6. Quicker Maths, by M tyra & K Kundan, BSC Publishing Co. Pvt. Ltd., Delhi;
7. More Games Teams Play, by Leslie Bendaly, McGraw-Hill Ryerson.
8. The BBC and British Council online resources
9. Owl Purdue University online teaching resources
10. www.thegrammarbook.com online teaching resources
11. www.englishpage.com online teaching resources and other useful websites.

21BUS311 ENTREPRENEURSHIP DEVELOPMENT 4 0 0 4 Credit

Course Objectives

To provide the students an opportunity to relate the concepts to real life businesses and acquire the knowledge to become successful entrepreneur.

Course Outcome:

CO1: To get Entrepreneurial knowledge in the real life

CO2: To know the entrepreneurial role in the society

CO3: To understand the CSR aspects in the businesses

Unit 1

Entrepreneurship – Definition – Entrepreneurial Characteristics and Skills - Reasons for Growth of Entrepreneurship in a Country - Functions of An Entrepreneur - Types of Entrepreneurs - Entrepreneurship Success and Failure– Types of Entrepreneurs - Need of Women Empowerment in our

Country - Prospects and Problems of Women Entrepreneurs

Unit 2

Growth of a Business Idea - New Business Idea - Sources of Business Idea - Business Idea Evaluation Porter's Five Force Model, SWOT Analysis, Brainstorming - Intellectual Property – Trademarks, Patents, Copyrights, Geographical Indications. Business Plan - Uses - Kinds - Process of Writing a Business Plan - New Product Development

Unit 3

Starting up of a Business – Basic Start-up Problems - Buying a Business - Challenges of Buying a Business - Process of Buying – Franchising – Entrepreneurship Development Programmes – Needs, Process and Limitations.

Unit 4

Business Incubation - Entrepreneurial Finance – Venture Capital, Angel Investors, Crowd Funding – Cash Management - Cash Manager – Impacts of Bad Cash Management – Purchasing Process – Roles of a Purchase Manager – Inventory Management – Classifications.

Unit 5

Growth – Stages of Growth – Growth Strategies – Exit Strategies – Reasons for Exiting – Long-term and Short-term Preparations. Social Responsibility – Triple Bottom line - CSR – Social Entrepreneur – SDGs relevant to an Entrepreneur

TEXTBOOKS:

1. Entrepreneurship: Rajeev Roy, Oxford University Press
2. Entrepreneurial Development: Vasant Desai

REFERENCE BOOKS:

1. Entrepreneurial Development: Bhanucholi

2. Entrepreneurship Development: Dr. K. G. C. Nair

21COM390 LIVE IN LAB 3 Credits

This initiative is to provide opportunities for students to get involved in coming up with solutions for societal problems. The students shall visit villages or rural sites during the vacations (after second semester or fourth semester) and if they identify a worthwhile project, they shall register for a 3 credit Live-in-Lab project, in the fifth semester. The objectives and projected outcome of the project should be reviewed and approved by the Dept. Chairperson and a faculty assigned as the project guide. On completion of the project, the student shall submit a detailed project report. The report shall be evaluated and the students shall appear for a viva voce test on the project.

21COM399 PROJECT 6 Credit

Every student will have to do an assigned project from any reputed company. The final project evaluation will be done at the end of the semester based on the detailed report submitted by the student, duly signed by the project guide.

ELECTIVE STREAMS**FINANCE STREAM****21COM331 CORPORATE FINANCE 3 0 0 – 3 Credits**

Objective: To understand and apply financial theories and models so that optimal financial decisions can be made within companies and organizations.

Course Outcomes:

CO1: Understanding and applying various financial theories and models that have arguments embedded within organization

CO2: Critically evaluate information from financial models.

CO3: Analyze business problems and identify the ethical aspects, provide a solution and defend it.

CO4: Understand how investment and financing decisions impact the value of a firm

CO5: Evaluate corporate projects and make decisions based on financial data

Unit 1:

Introduction and Overview of Corporate Finance; Time Value of Money –Inflation- Cash flows Effects on accrual accounting -Free cash flow.

Unit 2:

Cash flows- Incremental project Cash flows -Net present value -Comparing projects -Project analysis under uncertainty: Scenario analysis-, Sensitivity analysis& Spreadsheet Modelling.

Discounted cash flow valuation- Sequential valuation Multiples valuation -Market ratios - Pricing-earnings ratios

Unit 3:

Projecting sales growth- Trends in sales growth .Industry Economic analysis: Regressions Financial statement analysis, Ratio analysis & DuPont Identity- Leverage and Reconcile pro-forma financial statements

Unit 4:

Cost of capital WACC without and with taxes -Divisional –Perfect Market WACC- WACC Capital structure - Cost of equity Business and financial risk; Unlevered beta

Capital structure -Imperfect market WACC with taxes WACC with bankruptcy costs -Incorporating changes in leverage -Value of levered- Lenders and shareholders cost. Agency costs: Managers and shareholders capital structure

Unit 5:

Raising capital IPOs -Private equity market Rights Corporate bond-Mergers and acquisitions: Forms of acquisitions Synergy and coinsurance effects -Financing acquisitions: Empirical evidence

Payout policy: Types of dividends- Irrelevancy of dividends -Taxes Stock repurchases& Dividend-Agency cost –Debt holder-shareholder conflicts, Manager-shareholder conflicts and Convertibles Capital structure

Text Book:

1. Investment Valuation: Tools and Techniques for Determining the Value of any Asset - AswathDamodaran
2. Financial Management Practices in India –SandeepGoel

Reference Book:

1. Evaluate corporate projects and make decisions based on financial data
2. Corporate Finance: Theory and Practice by Pierre Vernimmen and Pascal Quiry

21COM332 ENTREPRENEURIAL FINANCE 3 0 0 – 3 Credits

Objective: To analyze the role of financial contracts in addressing information and incentive problems in start-ups & Venture Capital.

Course Outcomes:

CO1: Review the financial tools of valuation applied to start-up situations and Venture capital.

CO2: Highlight the ways that entrepreneurs are financed and analyze the role of financial contracts in addressing information and incentive problems in uncertain environments.

CO3: Look at the structure of venture capital funds and their fund raising process. This module will include issues of corporate venture capital and private equity funds in emerging market economies.

CO4: Discuss the capital and private equity funds in emerging market economies.

CO5: Evaluate the financial strength of startup companies as well venture capitalists.

Unit 1:An Overview of Finance for Entrepreneurs: Financing needs of the start-up- Introduction to Incubation- Basics of Financial Management from the start-up perspective -Risk and Return

Unit 2:Long term sources of Funding:Equity capital, Preference share capital, Debentures and Bonds, Term loans.

Unit 3: Short term sources of funding: Trade finance, Working capital loan, Commercial paper, Factoring etc.

Unit 4:Raising entrepreneurial finance through Angel investors-Venture capital, Crowd funding, Private equity etc and Government Schemes for financing the start ups.

Unit 5: Preparing the Integrated Financial Model including cost of capita -Projected profit and loss account, Projected cash flow Statement, Projected balance sheet, Key ratios and implications of capital budgeting.

Text Book:

1. The Dynamics of Entrepreneurial Development and Management - Vasant Desai n- Himalaya Publishers

Reference Book:

1. Entrepreneurial Finance A Global Perspective, Gary Gibbons, Robert D.Hisrich, Carlos MDailva, SAGE Publishing
2. Entrepreneurial Finance Steven Rogers, Roza E. Makonen McGraw Hill
3. Entrepreneurial Finance, J. Chris Leach, Ronald W.Melicher, Cengage Learning

21COM333 FORENSIC ACCOUNTING AND FRAUD MANAGEMENT 3 0 0 – 3 Credits

Objectives:

To understand the detection of fraudulent activities and ensure the best accounting design and practices to reduce the financial losses.

Course outcomes:

CO1: Understand the unusual development in the accounting and systems

CO2: Design accounting process for understanding the probabilities of financial statements fraud.

CO3: Perform audit type process on accounting to minimize financial losses.

CO4: Cover broad range of business and locations through continuous surveillance of financial transaction process systems.

CO5: Acquire the requisite learning to be the best accountant

Unit 1: Introduction to Forensic Accounting: Principles of Forensic Accounting –Objectives of Forensic Accounting – Advantages of Forensic Accounting – Limitations- Role of Forensic Accountant.

Unit 2: Fraud Examination: The Nature of Fraud – Reasons for committing fraud –Fraud Detection- Fraud Investigation- Recognizing the symptoms of Fraud in Accounting.

Investigating Theft Acts- Investigation Methods – Inquiry method -Investigation Concealment – Conversion investigation methods –Fraud Reports –Management fraud

Unit 3: Financial statement fraud: Revenue and Inventory related fraud –Liability, Assets & Investment Disclosure Fraud

Unit 4: Fraud against organizations – Consumer Fraud- Identity theft – Investment scam- Money Laundering – Bankruptcy-Tax Fraud – Fraud in E-Commerce: Online transaction fraud, Credit card fraud, Cheque fraud.

Unit 5:Legal follow up – Expert witness – Financial statement fraud standards – Ombudsman – Positive Banking System –CIBIL score –Cyber Laws.

Text Book:

1. Detecting Accounting Fraud: Analysis and Ethics, C.W.Jakson

Reference Book:

1. Essential of Forensic Accounting – Michael.A
2. Forensic Accounting – R.Rufus.
3. Forensic Accounting – D.D.Dorrell

21COM334 INTRODUCTION TO INTERNATIONAL FINANCE 3 0 0 – 3 Credits

Objective: To introduce the environment of international finance and its implications on international business.

Unit 1

Foreign Exchange Markets: Foreign exchange market, determination of exchange rate, exchange control, exchange rate systems, exchange rate classification, exchange rate and convertibility of the rupee, foreign exchange, management Act.

Unit 2

International Economic Organisation: International monetary fund, World Bank, International financial corporation, Asian development bank, UNCTAD, UNIDO, International trade centre.

Unit 3

International Investment and Finance: Types of foreign private investment, significance of foreign investment, Trade and investment, factors affecting international investment, limitations and dangers of foreign capital, Portfolio investment, foreign investments in India and by Indian companies.

Unit 4

Trade policy and regulations in India: Trade strategy of India, Foreign trade policy, Import substitution, regulation and promotion of foreign trade, export house, evaluation of export promotion measures.

Unit 5

Issues in International Business: Business ethics, social responsibility of business, environmental issues, Labour issues.

TEXT BOOKS:

1. Francis Cherunillam – *International Business Text and Cases*, PHI
2. Dr. C.B. Gupta – *International Business*, S. Chand

REFERENCE BOOKS:

1. Kevin – *Fundamentals of International Financial Management*, PHI
2. Apte – *International Financial Management*, TMH
3. Avadhani - *International Financial Management*, Vikas Publishing

21COM335 INVESTMENT MANAGEMENT 3 0 0 – 3 Credits

Objectives: To familiarize the students with the world of investments; to provide a theoretical framework for the analysis and valuation of investments.

Unit 1

The concept of Investment: Introduction – types of investments – elements of investment – need for investment – investment principles – investment process – risk and return.

Unit 2

Investment Instruments: Capital market instruments – money market instruments – introduction to derivatives – investment alternatives.

Unit 3

Security Analysis: Introduction – economy analysis – industry analysis – technical analysis

Unit 4

Credit Rating: Introduction – significance – credit rating process – credit rating in India – regulatory framework – SEBI.

Unit 5

Capital Market Reforms: Primary and Secondary Securities Market - recent capital market reforms – New Capital issues – Book Building – Depository System. Securities Contracts (Regulation) Amendment Act 2007 – IPO Grading – investment options for Navaratna and Miniratna. Global Security markets.

TEXT BOOKS:

1. Yogesh Maheshwari – *Investment Management*, PHI
2. V. K. Bhalla – *Fundamentals of Investment Management*, S. Chand

REFERENCE BOOKS:

1. Gangadhar and Ramesh Babu – *Investment Management*, Anmol Publishers
2. Hiriyappa – *Investment Management: Securities and Portfolio Management*, New Age
3. Prasanna Chandra – *Investment Analysis and Portfolio Management*, TMH

21COM336 PERSONAL FINANCIAL PLANNING 3 0 0 – 3 Credits

Objective: To give an understanding on the concept of personal finance, selection of best investment options and tax implications on personal finance.

Unit 1

Personal Financial Planning: Meaning and importance, objectives, Time Value of Money, compounding and present value techniques, Budgeting, meaning, importance, objectives.

Unit 2

Savings Schemes: Bank Deposits, types of bank deposits, National Savings Certificates, Kisan Vikas Patra, Post Office Term and Recurring Deposits, Public Provident Fund, small savings schemes by State Financial Corporation and Cooperative Societies.

Unit 3

Insurance: Meaning, objective, types, Life Insurance, life insurance companies, various life insurance policies, selection of right insurance policy, property and motor vehicle insurance, health insurance plans, mediclaim, retirement planning, various retirement plans.

Unit 4

Investment Basics, Meaning of Shares, Debentures, Bonds and Mutual Funds, how to invest in shares, debentures and bonds, investment in mutual funds, investment in real estate and gold, portfolio selection and management.

Unit 5

Consumer Credit: housing and automobile buying decisions, Consumer Loans, Agricultural credit, Chit Funds, Introduction to Income Tax, various heads of income, deductions allowed to individuals, planning the tax strategies.

TEXTBOOKS:

1. *Basics of Personal Financial Planning* by National Insurance Academy, Cengage Learning
2. *Altfest – Personal Financial Planning*, McGraw Hill Education

REFERENCE BOOKS:

1. *Lawrence Gitman – Personal Financial Planning*, Cengage Learning
2. *Jeff Madura – Personal Finance*, Pearson Education

21COM337 PROJECT FINANCE 3 0 0 – 3 Credits**Course Outcome**

CO1:Apply a structured and systematic approach to financing projects using some of the techniques of Project Finance

CO2:Interpret each of the risks to determine their severity and potential impact on the transaction structure.

CO3 :Build a credit rationale in order to make and substantiate investment decisions

Unit1:

Project Finance - How it is different from conventional finance – The importance of using in Project –Project Finance in developing countries-Project finance in India Present Scenario

Unit 2:

Project Development and Management-An Introduction-Role of Advisors in Project Finance- Project Feasibility Studies -Valuing the Project and Project Cash Flow Analysis

Unit 3:

Financing and Structuring Infrastructure Projects: Public/Private collaboration, SPV, BOOT, BOT etc., and Government Support –Financial Modelling, Return to Equity Sponsors and Lenders concerns, Concession Agreement

Unit 4:

Risks in Project Finance-I Project Finance and Commercial Risks-Project Finance and Macroeconomic Risks-Regulatory and Political Risks -Risk Mitigation Methodologies for Projects

Unit 5:

Legal Aspects in Project Finance: Project Agreements-Sub-Contracts and Other Related Agreements-Project Finance Loan Documentation.

Reference Books:

1. “Prasanna Chandra”, Projects-Planning Analysis, Selection, Financing, Implementation and Review
2. “Narendra singh”, Project Management Control, 4th Revised edition, Himalaya Publishing House.
3. “Chowdry”, Project Management, TMH,
4. “Narendra Singh”, Problems & solutions in Project Management and Control.

Text Books:

1. “Gopalakrishnan”, Project Management, TMH.
2. . “H.R.Machiraju”, Introduction to Project Finance, Vikas Publications.
3. “Bhavesh.M.Patel”, Project Management, Vikas Publication.

21COM338**PUBLIC FINANCE****3 0 0 – 3 Credits**

Objective: To train students how to develop budgeting and performance evaluation with a focus on public finance issues.

Course Outcomes:

C01: describes the historical changing of public expenditure and public revenue.

C02: Explains the concepts of government and public finance.

C03: Will be able to interpret the effects of public expenditures on the economy.

Unit 1: Nature, Definition, Scope of Public Finance -Role of Public Finance in Economic Development Unit 2 : Public Revenue - Sources of Public Revenue -Taxes Classification and Importance of Taxes – Significance, merits and demerits of direct and indirect taxes - Incidence and effects of taxation Significance of Direct Tax and GST & Local Taxation

Unit 2: Public Expenditure -Classification and Cannons of Public Expenditure -Effects of Public expenditure on – Production, Distribution and Economic Growth

Unit 3: Public Debt - Need, Sources and repayment b) Effects of Public debt on – Money Supply, Economic Growth and Economic Stability

Unit 4: Federal Finance : a) Financial Issues in a Federal set up b) Principles of efficient division of financial resources between Central and States c) Problems of financial imbalances and measures for adjustments

Unit 5: Budgets - Budgets and Planning -Classification of Budgets c) Budget and National Accounts -Fiscal Policy - Objectives of Fiscal Policy - Deficit Financing – Need, Significance and Limitations

Text Book:

1. Mathur and Saxena – Public Finance
2. Tyagi B.P. – Public Finance

Reference Books:

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Bhargava R.N. Theory and Working of Union Finance in India
6. Bhatia H.L. – Public Finance

GENERAL STREAM

21BUS364 APPLIED ORGANISATIONAL BEHAVIOUR 3 0 0 – 3 Credit

Course Objectives

This course deals with human behavior in a variety of organizations. The objective of the course is to provide students with the essential content and experiences they need to become a successful manager and an effective employee. The course imparts in depth knowledge about the “Meaning and concept of Organisation Behaviour, its need and importance, different roles of manager. The Course also elaborates the interpersonal relations from individual level to grouping of individuals into teams and work groups which discusses team building and effective communication. Aspects associated with teams such as conflict, change and effectiveness are also discoursed.

Course outcome

- CO1- to understand the Organizational environment
- CO2- to be able to learn how to create effective work groups to be successful in their life.
- CO3 - to develop an understanding of aspects that affect organizational behaviour at the micro and macro level.

Unit 1

Introduction to Organizational Behaviour, Meaning – Definition –National culture and its impact on Organisational Behaviour, managing work with cultural differences, emerging organisation structures and challenges of Organisational behaviour

Unit 2

The Individual Behaviour, Perception – linkage between perception & organizational outcome, Attitudes at work-organizational commitment – OCB (Organizational Citizenship Behavior), values and emotional intelligence, personality

Unit 3

Interpersonal Behaviour, interpersonal communication, transactional styles in interpersonal relationships

Unit 4

Understanding groups and teams, roles in groups, types of teams, managing conflict, styles of handling interpersonal conflicts

Unit 5

Organisational Change, organizational culture, organizational design and organizational effectiveness, creating structures to support effective organizational behavior

Text books

- Margie Parikh & Rajen Gupta, Organisational behaviour, Tata McGraw-Hill Education, 2010
- Pareek. U, Understanding Organisational Behaviour, Oxford University Press (Revised and Updated by Sushama Khanna)

References

- Stephen P. Robbins, Organizational Behavior Concepts, Prentice Hall, India
- L.M. Prasad, Management Process and Organizational, Sultan Chand & Sons.
- Aswathappa. K, Organisational Behaviour. Himalaya Publishing House.
- Nair, S. R, Organisational Behaviour (text & Cases), Himalaya Publishing House.

21BUS367 SUSTAINABLE BUSINESS ADMINISTRATION 3 0 0 - 3 Credit

Objectives

Sustainable Development goals have directed the businesses to concentrate on sustainability initiatives. Businesses who adapt to this new environment will be better positioned to succeed in the global economy where demand for “green” products is increasing exponentially. This subject is designed as a survey of green business operating principles, sustainability, and social responsibility issues that will impact decision-making of the business leaders of the future.

Course outcome

Students will be able to

CO1. Understand the importance of sustainability for business

CO2. Design solutions and develop enterprise plans for sustainable business initiatives

CO3. Apply the bottom-up approach for sustainable business initiatives in any context

Unit 1

Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub systems of environment and their impact on Business. Meaning and Scope, Corporate Social Responsibility, Sustainability

Unit 2

Introduction to Environmental Legislation (Air, water & Forest Act relevance to business environment). Measuring commitment of enterprises to sustainable strategies, stakeholder perspective, social accounting and Green accounting concepts

Unit 3

Sustainable Developmental Goals, role of business in achieving SDG, Establishing priorities for sustainable future, Role of women in sustainability, Challenge of creating a green economy, Sustainability crisis in 21st century, need for economic restoration

Unit 4

Sustainable entrepreneurial ideas,(Sustainopreneurship) Problems as opportunities, Bottom of Pyramid, Triple bottom line, Three dimensions of sustainability, purpose and process of Sustainopreneurship, ecopreneurship & social entrepreneurship

Unit 5

Internet and Environmental Management: Use of internet as a tool, Specific websites related to Environmental management, Extracting latest updated information from related sites. Introduction to software packages for GIS and MIS Reference.

REFERENCE BOOKS:

1. Government & Business – by Amarchand, Tata McGraw Hill.39
2. The Economics of Development and Planning – by M. L. Jhingan
3. Fortune at the bottom of Pyramid – C K Prahlad
4. *Corporate Social Responsibility: A Study of CSR Practices in Indian Industry*, Baxi C. V & Rupamanjari Sinha Ray, (2012). Vikas Publishing House

21BUS362**HOSPITAL MANAGEMENT****3 0 0 3**

Objectives: *The students shall gain a comprehensive foundation knowledge about the different situations in the management of a modern hospital. Since the professional scenario involves varying degrees of organizational structure, size and complexity of all management domains depending on the healthcare objectives and settings, the course content will generate an interest in taking up higher focused learning in the subject domain as well as enter into a management area of service in healthcare.*

Unit 1

Concept of Healthcare Delivery as a system - Different types of scenarios from Primary healthcare to Clinics, Small, Medium and Large Professional and Teaching Hospitals - Hospital as an Organisation for Healthcare delivery –

Various systems of healthcare practices like traditional, indigenous and modern scenarios using private and government support - Structure, Behaviour and Complexity of Departmental Facilities in a hospital.

Unit 2

Administrative Service areas of the Hospital – General Management and Facilities - Human Resources (HR) Management and Staff Development - Quality Assurance Finance Management – Hospital Information Systems (HIS).

Unit 3

Ambulatory Care, Ancillary and Clinical Services Departments – Typical Organisational Structures and working of Out-patient and In-patient Management services – Emergency and Critical Care – Clinical departments – General Nursing and Specialty Nursing Services - Surgical Facilities and Operation Theatres (OT) – Intensive Care Units (ICU)
- Laboratory Medicine and Clinical Labs – Radiology and Diagnostic Radiology – Medical Records (MR) department.

Unit 4

Supportive Services of the Hospital - Central Surgical Sterile Department (CSSD) – Pharmacy – Materials Management – Kitchen, Food and Dietary Department – Laundry - House Keeping Services. Engineering and Biomedical Equipments services - General Maintenance Services of the Hospital – Electrical, Water Supplies – Medical Gas - Security, Fire Alarm, Transport - General and Clinical Waste Treatment Procedures.

Unit 5

Integrated Marketing Communication (IMC), Public Relations (PR), Patient Education, Community and Social Outreach - Ethical and Legal aspects of Hospital Management - Visits to Hospitals offering different types of Healthcare delivery systems - Case Studies and Presentations.

Skill Development Activities:

- Study of front office, housekeeping, pharmacy etc of any hospitals
- Submit a report on performance of the above activity,

TEXTBOOKS:

1. HOSPITALS - Facilities Planning and Management, G. D. Kunders, Tata McGraw Hill, 1 e, 2006.
2. Principles of Hospital Administration and Planning, B. M. Sakharkar, Jaypee Brothers, 1e, 2008.

REFERENCES:

3. Hospital Administration and Human Resources Management, R. C. Goyal, Prentice Hall India, 4e, 2006.
4. Nursing Administration, B. T. Basavanthappa, Jaypee Brothers, 2e, 2009

21BUS363 HUMAN RESOURCES MANAGEMENT CONCEPTS 3 0 0 3

Objective: To enable the students to gain a basic level of knowledge about the concept of human resources management

Unit 1

Human Resource Management – Concept – Evolution of HRM – Functions and Scope of HRM – importance of human resource management, Personnel management, functions, personnel manager, duties, responsibilities and qualities of personnel manager, role of personnel manager, objectives of personnel management.

Unit 2

Human resource, importance, need for human resource planning, process of man power planning, purposes and uses of job analysis, contents of job analysis, steps in job analysis, job evaluation, objectives and principles, procedure of job evaluation, advantages and disadvantages of job evaluation.

Unit 3

Recruitment, meaning and definition, purposes and importance, recruitment process, searching and screening, evaluation, selection, selection process, barriers to effective selection, Orientation and training Programmes, requisites of an effective Programme, problems of orientation, training and development.

Unit 4

Motivation – Meaning and concept – Theories of motivation.

Unit 5

Performance appraisal, objectives, appraisal process.

Skill Development Activities:

5. Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
6. Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
7. Give observation report of industrial safety practices followed by any organization of your choice
8. Develop a format for performance appraisal of an employee.
9. Choose any MNC and present your observations on training programme.

TEXTBOOKS:

1. Shashi K. Gupta, Rosy Joshi – Human Resource Management, Kalyani Publishers
2. Ved Prakash – Human Resource Management, Anmol Publishers

REFERENCE BOOKS:

1. K. Aswathappa – Human Resource Management, TMH
2. V. S. P. Rao – Human Resource Management, Excel Books
3. Indian Institute of Banking and Finance – Human Resources Management, Macmillan

21BUS366

STRATEGIC MANAGEMENT

3 0 0 - 3 Credit

Objectives: To appreciate the complexities of managing a formal organisation; to help develop analytical skills for identifying key strategic issues and formulating appropriate strategies given a firm's situation.

Unit 1

Basic concept in Strategic Management Meaning, definition, role, scope, importance, stages, key terms in SM, SM Model. Key terms, benefits, need for strategic planning vs. why firms avoid? Pitfalls in strategic planning, guidelines

for effective strategic management. Importance of ethics in the overall process of strategic management. Need, Meaning, Vision vs. Mission, importance, process, characteristics, components, writing and evaluating good vision and mission statements.

Unit 2

Key internal forces, process of performing an internal strategic management audit, basic functions or activities that make up the different functional areas of business. Key external forces, sources of external information, Porter's five forces model of competition, Cooperative vs. Competitive Strategies – examples and exercises.

Unit 3

Five important generic strategies. Strategies of – first mover, early starters, market followers. Diversification strategies - related and unrelated, core competencies, outsourcing, horizontal and vertical integration, Merger and acquisition, strategic alliance, strategic business units. Case studies.

Unit 4

Three stage strategy formulation framework, SWOT Matrix, SPACE Matrix, BCG Matrix, value chain analysis.

Unit 5

Strategy formulation vs. Strategy Implementation, Matching Structure with Strategy, creating strategy supportive culture, challenges in strategy implementation.

Skill Development Activities:

- *Present a chart showing Strategic Management Process.*
- *Select any organization and undertake SWOT analysis.*
- *Present strategy followed by an FMCG company in Indian Market.*
- *Select any sector and make competitive analysis using Porter's five forces model.*
- *List social responsibility action initiated by any one company.*
- *Select any organization and identify the Key Result Areas*

TEXT BOOKS:

1. *Francis Cherunilam – Strategic Management, Himalaya Publishing*
2. *R Srinivasan – Strategic Management: The Indian Context, PHI Learning*

REFERENCE TEXTS:

3. *Fred R David, Forest R David – Strategic Management: Concept and Cases, Pearson*
4. *Chandrasekharan, Ananthanarayanan – Strategic Management, Oxford University Press*
5. *Garth Saloner, Andrea Shepard, Joel Podolny – Strategic Management, Wiley India*

21BUS369 TRAVEL AND TOURISM MANAGEMENT 3 0 0 – 3 Credit

Objectives: *To create a basic knowledge on the genitism, growth and development of tourism; to have an understanding of various national and international tourism organizations: to define the term "tourist" and measurement of tourism phenomenon.*

Unit 1 Growth and Development of Tourism

Tourism as an ancient phenomenon - pleasure travel - religion as a motivator - industrial Revolution and development of tourism - effects of Great World Wars on transport system - advent of jet and high speed trains - causes of rapid growth - meaning, nature and components of tourism - basic travel motivations.

Unit 2 Organisation of Tourism

Need for organization - factors influencing types of organization - the national tourist organization - tourist organisation in India - International organization of tourism - International Union on Official Travel Organisation (IUOTO) - World Tourism Organisation (WTO) - Pacific Area Travel Association (PATA) - International Air Transport Association (IATA) - American Society of Travel Agents (ASTA).

Unit 3 Measurement of Tourism

Need for measuring tourism phenomenon - methods of measurement - importance of tourist statistics - types of tourist statistics - definition of the terms tourist, domestic tourism and international tourism - tourism planning and development - planning for tourism - assessment of tourist demand and supply - basic infrastructure financial planning - human resources planning - tourism marketing - environmental and regional planning.

Unit 4 Tourism and Economic Development

Economic and social significance of tourism - economic benefits - multiplier effect - infrastructure development - regional development - employment opportunities - cultural tourism - international understanding.

Unit 5 Role of travel agencies in tourism

Thomas Cook and organisation of travel - introduction of railway and air travel - travel agency - tour operator - need for legislation - travel agencies in kca - Travel Agents' Association of India (TAAI).

Skill Development Activities:

- *List any five natural tourist spots and identify the special features, History and scope for making them revenue generating sources. Prepare a tour plan to organize a tour for your family/ students' tour. List the travel agencies and tour operators in your area/ taluk/ district. List the package tours organized by travel agencies. Prepare a chart showing the organization structure of a travel agency*

TEXT BOOKS:

1. *Vara V V Prasad - Travel and Tourism Management. Excel Books*
2. *Ghosh, Biswanath - Tourism and Travel Management, Vikas Publishing House*

REFERENCE BOOKS:

3. *Douglas Foster - Travel and Tourism Management, Pa/grave Macmillan*
4. *B. S. Badan, Harish Bhatt - Travel Agencies and Tourism Management, Commonwealth Publishers.*

Objectives: To familiarize learners with the mechanics of writing. To enable learners to write in English precisely and effectively.

Unit 1 Personal Communication

Journal writing, mails/ emails, SMS, greeting cards, situation based - accepting/ declining invitations, congratulating, consoling, conveying information.

Unit 2 Social Communication

Blogs, Reviews (films, books), posting comments, tweets, cross-cultural communication, gender sensitivity in communication.

Unit 3 Work place communication

e-mails, minutes, reports of different kinds - annual report, status report, survey report, proposals, memorandums, presentations, interviews, profile of institutions, speeches, responding to enquiries, complaints, resumes, applications, summarizing, strategies for writing.

Unit 4 Research writing

Articles for publication (Journals), developing questionnaire, writing abstract, dissertation, qualities of research writing, data (charts, tables) analysis, documentation.

Unit 5 Writing for media and creative writing

Features for publication (Newspapers, magazines, newsletters, notice-board), case studies, short stories, travelogues, writing for children, translation, techniques of writing.

TEXT BOOKS;

1. Raymond V Lesikar, John D Pettit, and Mary E Flatly. 2009. *Lesikar's Basic Business Communication. 11th ed.* Tata McGraw-Hill, New Delhi.
2. J Gerson, and Steven M Gerson. 2008. *Technical Writing: Process and Product.* Pearson Education, New Delhi.

REFERENCE BOOK:

1. E. H. McGrath, S.J. 2012. *Basic Managerial Skills for All. 9th ed.* Prentice-Hall of India, New Delhi

21BUS365

INTRODUCTION TO RETAIL MANAGEMENT

2 1 0 3

Objective: To provide a basic understanding about the different aspects of retail management.

Unit 1

Retail Management: Introduction, meaning and Characteristics – Functions of retailing – Structure and nature of retailing channels – changing face of retailing – retailing in India – traditional and modern retail formats in India – challenges in retail business in India – retail customer – retail consumer behaviour, factors affecting consumer decision making – stages of consumer decision process.

Unit 2

Retail market segmentation – meaning and benefits – criteria for effective market segmentation – dimensions for segmentation – retail location – importance of location decision – types of retail location – site selection analysis – retail location theories.

Unit 3

Retail merchandising – meaning – brand management and retailing – merchandise management – merchandise budget, projected sales, inventory plan, competition analysis – constraints – criteria for selection of suppliers – store space management – basis of space allocation.

Unit 4

Retail pricing – introduction – objectives - pricing strategies – retail promotion strategies – promotion mix – advertising, media selection – sales promotion.

Emerging trends in Retail industry, rural retailing, E-tailing, carriers in Retail Management, ethics in retailing, Retail logistics /logistics mix.

Unit 5

Relationship Marketing in Retailing: Management of Relationship, Evaluation of Relationship Marketing, Relationship, Marketing Strategies, Retail Research and Retail Audits, FDI in retail, Financial management in retailing, HR in retailing

TEXT BOOKS:

1. Chetan Bajaj, Rajnish Tuli, Nishi V Srivastava – *Retail Management*, Oxford University Press Publication.
2. Gibson G Vedamani – *Retail Management*, Jaico Publishing House

REFERENCE BOOKS:

1. Pradhan – *Principles of Retail Management*, Tata McGraw Hill
2. V Gopal - *Retail Management: An Introduction*, ICFAI University Press
3. David Gilbert – *Retail Marketing Management*, Pearson

21BUS368 Total Quality Management 3 0 0 – 3 Credit

UNIT - 1 : INTRODUCTION

Definition of Quality, Dimensions of Quality, Quality Planning, Quality costs - Analysis Techniques for Quality Costs, Basic concepts of Total Quality Management, Historical Review, Principles of TQM, Leadership - Concepts, Role of Senior Management, Quality Council, Quality Statements, Strategic Planning, Deming Philosophy, Barriers to TQM Implementation.

UNIT - 2 : TQM PRINCIPLES

Customer satisfaction - Customer Perception of Quality, Customer Complaints, Service Quality, Customer Retention, Employee Involvement - Motivation, Empowerment, Teams, Recognition and Reward, Performance Appraisal, Benefits, Continuous Process Improvement - Juran Trilogy, PDCA Cycle, 5S, Kaizen, Supplier Partnership - Partnering, sourcing, Supplier Selection, Supplier Rating, Relationship Development, Performance Measures - Basic Concepts, Strategy, Performance Measure.

UNIT - 3 : STATISTICAL PROCESS CONTROL (SPC)

The seven tools of quality, Statistical Fundamentals - Measures of central Tendency and Dispersion, Population and Sample, Normal Curve, Control Charts for variables and attributes, Process capability, Concept of six sigma, New seven Management tools.

UNIT - 4 : TQM TOOLS

Benchmarking - Reasons to Benchmark, Benchmarking Process, Quality Function Deployment (QFD) - House of Quality, QFD Process, Benefits, Taguchi Quality Loss Function, Total Productive Maintenance (TPM) - Concept, Improvement Needs, FMEA - Stages of FMEA.

UNIT - 5 : QUALITY SYSTEMS

Need for ISO 9000 and Other Quality Systems, ISO 9000:2000 Quality System - Elements, Implementation of Quality System, Documentation, Quality Auditing, TS 16949, ISO 14000 - Concept, Requirements and Benefits.

TEXT BOOKS

1. Dale H.Besterfield, et al., Total Quality Management, Pearson Education, Inc. 2003. (Indian reprint 2004). ISBN 81-297-0260-6.

REFERENCES

1. James R.Evans& William M.Lindsay, The Management and Control of Quality, (5th Edition), South-Western (Thomson Learning), 2002 (ISBN 0-324-06680-5).
2. Feigenbaum.A.V. "Total Quality Management, McGraw Hill, 1991.

STREAM - DIGITAL MARKETING

21BUS356 INTRODUCTION TO DIGITAL MARKETING 300 3 Credit

Course Objective:

To introduce the students to the world of digital marketing; to enable them to develop digital marketing strategy and to equip to face the competition within the industry and to come out with successful digital marketing plans and campaigns.

Course Outcomes:

1. Translate some of the key marketing and business models that will help to shape your digital Marketing strategy.
2. Review the history of digital marketing to give some perspective to your digital strategic plan.
3. Discuss the opportunities and risks of integrated digital marketing.
4. Outline an approach to developing a digital marketing plan.
5. Explain the key digital marketing activities needed for competitive success

Contents:

Unit 1:

Introduction to Digital Marketing – Importance of digital marketing – Difference between traditional and digital marketing - Recent Trends and Current Scenario of the industry - Digital Marketing as a Tool of Success for Companies – Digital marketing to increase sales – Case studies on digital marketing strategies.

Unit 2:

Website Planning and Creation – Generating Leads for Business through Websites – Content Development – Search Engine optimization (SEO) – Design Elements for Websites

Unit 3:

Social Media Marketing–Driving Traffic to Company’s Websites – Paid Advertisement on Social Media Platforms like Facebook, Instagram, YouTube and more – Effective Social Media Strategies – Targeting Right Audience – Social Media Campaign – Cost -per – Click(CPC) – Cost – per – View (CPV), Cost – per – Impression (CPM).

Unit 4:

Digital Media Planning - Determining When, Where and How often to Advertise to Maximize Conversions and ROI - Media Buying – Types - Cost-per-Install (CPI) - Cost-per-Order (CPO) - Cost-per-Acquisition (CPA) - Click-through-Rate (CTR)

Unit 5:

Email Marketing – Communicating to Potential Consumer – Types of Email – Creating Appealing Emails - How to Build the Right Subscriber List - Build a Database by Segmenting Based on Demographics - Mode of Acquisition - Target Group - Email Marketing Tools - Software to Design Attractive Emails – Automated Emails – Extracting Information from Email Campaign Analytics.

Reference Books:

1. Marketing 4.0: Moving from Traditional to Digital by Philip Kotler, Iwan Setiawan, Hermanwan Kartajaya – John Wiley & Sons
2. Fundamentals of Digital Marketing by Puneet Bhatia - Pearson

21BUS351

ADVERTISING AND SALES PROMOTION

300 3

Course Objective:

To understand different types of advertisements and key players in advertising industry. To recognize the need of ethics in advertisement and to develop decision making capacities. The students will learn effective sales promotion techniques and to manage sales forces successfully.

Course Outcomes:

1. Describe different types of advertisement and identify key players in advertising industry.
2. Identify and make decisions regarding the most feasible advertising appeal and media mix.
3. Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness.
4. Identify the dealer-oriented promotion techniques, customer-oriented promotion techniques and the sales men oriented promotion techniques.
5. Explain the steps involved in sales force management.

Unit 1

Overview of Advertising Management: Introduction, Meaning and Framework of Advertising; Defining Advertising; Advertising to Persuade the Buyer; Importance of Advertising in Marketing; Role of Advertising in Marketing Mix and Positioning; Advertisers and Advertising Agencies; Choosing an Advertising Agency

Unit 2

Structure of an Advertising Agency: Introduction, Overview of an Advertising Agency; Departments of an Advertising Agency, Creative department, Media department, Client servicing department, Marketing research department; Ancillary Services; Interfacing with Client’s Organisation; Integration of Services

Unit 3

Advertising Budgets: Introduction, Factors Influencing Budget Setting, Typical Spending Patterns, Common Budgeting Approaches, Budgeting Methods, Decision Support System (DSS), Structure of DSS, Allocating the Marketing Communication Budget

Unit 4

Laws for Protection against Malpractices: Introduction, Civil and Penal Codes Applicable to Advertising; Laws Relating to Intellectual Property Rights; Consumer Protection and Consumer Protection Act, 1986; The Monopolies and Restrictive Trade Practices Act, 1969; A Note Regarding Comparative Advertising; Regulation Governing Broadcast Media Advertising

Unit5

Sales Promotion: Introduction, Meaning and Importance of Sales Promotion; Strengths and Limitations of Sales Promotion; Difference between Sales Promotion and Advertising; Tools and Techniques of Consumer Sales Promotion; Trade Promotions; Organising Sales Promotion Campaigns

Reference Books:

1. Scientific Advertising by Claude C Hopkins – Cosimo Classics
2. Advertising & Sales Promotion by Pankhuri Bhagat – SBPD Publishing House

21BUS357**SOCIAL MEDIA MARKETING****30 0 3****Course Objective:**

The course will help the students to identify the need of social media marketing and its significance in this fast-moving era. Also, the course will enable them to recognize the cutting edge advantage of the application of social media marketing in different industries, across the globe.

Course Outcomes:

1. To identify and recognize the need of social media marketing.
2. To learn about various social media platforms, how they function, and what role they play in marketing
3. To update the fast-changing technologies related to social media, to address the audience.
4. To understand the competitive edge created by social media marketing.
5. To analyze the business environment and formulate marketing strategies.

Course Contents:**Unit1:**

Social Media Marketing – Throwing a Great “Party” on Social Media – Identifying Goals for Social Media Marketing such as WOM – Customer Evangelists – Building a Content Marketing Machine

Unit2:

Facebook Marketing – The Structure of Facebook: Pages and Profiles – Understanding Edgerank and Interactivity - Page Setup and Posting Rhythm – Leveraging Facebook Advertising

Unit3:

LinkedIn Marketing – The Structure of LinkedIn: Profiles, Pages, Groups, and a Social Rolodex – Optimizing LinkedIn Profile – Using LinkedIn as a Social Rolodex Preliminary Syllabus – LinkedIn Pages, Groups, and other opportunities

Unit4:

Twitter, Instagram, and P interest - Twitter: Of @signs and #hashtags - Instagram: Twitter for Pictures – P interest: The Concept of the Idea Board

Unit5:

YouTube Marketing - YouTube and the Video Revolution – The Three Uses of Video: Supportive, SEO, and Viral - YouTube Channel Basics and Video Tips

Reference Books:

1. Social Media Marketing by Michael R. Solomon – Pearson
2. Social Media Marketing All-in-One For Dummies by Zimmerman Jan - John Wiley & Sons Inc

21BUS354 DIGITAL SERVICES MARKETING**300 3****Course Objective:**

Digital Marketing is a broad concept and in this course the students will learn those notions which include various channels like Search Engine Optimization, Search Engine Marketing, Email Marketing, Social Media Marketing, Inbound Marketing, Content Marketing, and Web Analytics.

Course Outcomes:

1. To understand the concept of digital service marketing.
2. To realize the need of search engine optimization and its application.
3. To get an overview of social media marketing tools.
4. To apprehend the art of content development.
5. To develop managerial skills for digital marketing.

Contents:**Unit 1**

Introduction to Digital Service Marketing – Importance – Difference between Conventional and Digital Service Marketing – Recent Trends and Current Scenario of the Industry – Success Tools – Increasing Sales – Competitive Analysis

Unit 2

Search Engine Optimisation(SEO) – Search Engine Result Page – On-page and Off-page Optimisation – Keywords Research – Meta Tags – Meta Description – Link Building – Search Engine Marketing – Search Engine Result Page – SEM Activities using Google Ads Platform

Unit 3

Social Media Marketing(SMM) – Paid Advertisements in Social Media Platforms (Facebook, Instagram, YouTube) – Case Studies/ Success Stories of Leading Brands and Companies

Unit 4

Content Strategy – Content Marketing – Content Bucketing

Web Analytics – Web Remarketing – Email Marketing – Design Essentials – Mobile marketing – E-Commerce Management – Online Reputation Management – Blogging

Unit 5

Managerial Skills for Digital Marketing – Introduction to Agency – The Art of Pitching – Client -Oriented Strategy – Campaign Creation for Client – Reporting and Evaluation

Reference Books:

1. The Art of SEO by Eric Enge, Stephan Spencer, Jessie Stricchiola - O'Reilly Media Inc.
2. Digital Marketing: Strategy, Implementation & Practice by Dave Chaffey & Fiona Ellis - Pearson

21BUS358**WEB TECHNOLOGIES AND E COMMERCE 3 0 0 3****Course Objective:**

This is a revolutionary technology that overwrites the information age. The goal of this topic is to elucidate the intricacies of Web Technology and the key concepts related to it. It also follows an integrated approach through understanding of what Electronic Business is all about.

Course Outcomes:

1. Familiarize students with Internet, internet communication, web development languages
2. Understand the capabilities of web browsers and techniques for designing web pages.
3. Acquire knowledge and proficiency in basic techniques for the development of dynamic web pages with client-side scripting languages.
4. Provide knowledge for the development of applications which implements 3-tier architecture For client-side validation and implementation of business logic.
5. Understand and become familiar with E-Commerce and then ewaste technical developments in The E-Commerce

Unit 1

Introduction to Internet–Resources of Internet– Hardware and Software requirements of Internet - Internet Service Providers – World Wide Web.

Unit 2

Introduction to HTML– Basic Structural Elements and their usage– Traditional Text Formatting– Bullets & Numbering – Tables for Organization and Layout.

Unit 3

Form & Form Elements – Frames and Framesets – Hyper linking – HTML and Images – Merging Multimedia and Plug-ins with HTML - Style Sheets Formatting – Advanced Layouts and Positioning with Style Sheets –Inline Styles– Linking External Style Sheets.

Unit 4 HTML5 Graphics, Media and APIs.**Unit 5**

The Anatomy of E-commerce applications - E-Commerce consumer applications - E-commerce organization applications – Market forces influencing the I-Way – Components of the I-way – Public policy issues shaping the I-Way – Consumer- Oriented Applications – Mercantile Process Models – Mercantile Process Models from Consumer’s Perspective– Mercantile Process Models from Merchant’s Perspective.

Reference Books:

1. Frontiers of Electronic Commerce by Kalakota & Whinston –Pearson Education Asia
2. The Complete Reference HTML Second Edition by Powell - Tata McGraw-Hill

21BUS353**DIGITAL MEDIA LAWS 3 0 0****3 Credit****Course Objective:**

The course will take students through the legal issues related to mass media. This will enable them to gain an understanding of media laws in India and their implications.

Course Outcomes:

1. To gain an understanding of laws pertaining to media
2. To apprehend analytical knowledge into ethical issues related to media.
3. Students learn to apply media laws to case studies and evaluate the relative

4. Understand the merits and demerits of laws and ethical questions pertaining to media

Contents:

UNIT 1

Indian Media and the Constitution: Media Roles, Responsibilities and Privileges - Fundamental Rights, Directive Principles of State Policy; Media Freedom in a Democracy

UNIT 2

Indian Media and the State: Parliamentary Privileges and Contempt of Court; Official Secrets Act, Sedition laws, Defamation; Working Journalists Act, Copyright Act, Right to Information

UNIT 3

Broadcasting Law: Press Council of India, Prasar Bharati Act, Cable TV Network (Regulation) Act, Advertising code, Cinematography Act 1952 and Film Censorship

UNIT 4

Cyber Law: IT Act of 2000; Amendment of IT Act in 2008; Measures against digital piracy; Social-Media and OTT self-regulation.

UNIT 5

Ethical Issues in Indian Media: Code of Ethics, Media Bias, Censorship, Privacy issues, Obscenity, Violence, Hate speech, Fake news and post-truth, Trial by media, Women and Children in media, Pressures on Media Freedom (Political, Commercial, Legal

Reference Books:

- Journalism Ethics: Arguments and cases for the twenty-first century - Roger Patching and Martin Hirst,
- Journalism Ethics and Regulation (Longman Practical Journalism) - Chris Frost, Third Edition, Longman, 201

*MAJOR PRINCIPLES OF MEDIA LAW (2017 EDITION) By Genelle I. Belmas, Jason M. Shepard & Wayne E. Overbeck

21BUS352 CONSUMER BEHAVIOUR AND MARKET RESEARCH

3003

Objectives

The basic objective of this course is to develop and understand about the many aspects of consumer behaviour and its applications in marketing.

This course emphasizes an applied approach with practical applications that give students a basic understanding of the scope of marketing research by means of lectures, case studies, group discussions, seminars, games and research projects.

Course Outcomes:

1. To analyze the role of advertising in marketing
2. To understand the need of advertising research
3. To learn the pattern of consumer behavior
4. To apply statistical tools in marketing research

Course Details:

Unit 1

Advertising Role in the Marketing Process - Legal Ethical and Social Aspects of Advertising – Functions and Types of Advertising - Integrated Marketing communication - Brand management - Brand Image – Brand Equity and Brand Building - Ethics of advertising The Major Players in Advertising - Advertising Agency - Brand manager - Market Research Firms – Media – Type of Agencies – Structure of an Agency and its Functions – The process of Developing an Advertisement.

Unit 2

Objective Setting and Market Positioning - Dagmar Approach ñ Determination of Target Audience- Assumptions about Consumer Behavior - Building of Advertising Programme - Message, Headlines, Copy, Logo, Illustration, Appeal, Layout Campaign Planning – Creative Strategies – Production and Execution of TVCs and PrintAds

Unit 3

Advertising Research - Effectiveness of Advertising- Methods of Measurement - Rationale of test The Nature of Marketing Research (MR) - Applications - Types of MR - Decision Making in Marketing Marketing Information Systems and Decision Support Systems – The MR process and Research Design.

Sources of data, Primary and secondary sources. The sources of secondary data. Audits and panel data. Surveys and Experiments in marketing research. The experimental designs in MR.

Unit 4

Measurement in MR. Concept of scales and property of scales- reliability and validity. Design of questionnaires and Schedules. Specific type of measurement instruments- attitude scales, measures of emotion, perceptual scales. Qualitative research methods. FGDs, Depth interviews, Content analysis, Projective techniques, Observation and Physiological measures.

Unit 5

Sampling Sample size determination, sampling plans and methods Field work planning and control., Data analysis- Data Editing, Coding and tabulation. Use of software. Data screening and purification. Frequency tables, Cross tabulation, measures of central tendency and variation.

Reference Books:

1. Marketing Research, Measurement and Methods by Tull, DonaldS, HawkinsDeII - PHI
2. Marketing Research by Malhothra, Naresh - PHI

21BUS355 E-COMMERCE AND ENTERPRISE RESOURCE PLANNING 300 3

Course Objective: To provide the students the basic concepts of e-Commerce and enterprise resource planning

Course Outcome:

- investigate how e-commerce has affected the way people buy goods and services
- understand legal and moral issues in the digital age
- understand an Enterprise and Resource Management Perspective
- understand Information System perspective and Key Managerial issues

Contents

Unit 1

Introduction to E- commerce: Meaning and concept – E- commerce v/s Traditional Commerce-E-Business & E-Commerce –types of e-business, History of E-Commerce

EDI – Importance, features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce, internet and its effects in business – strategy, structure and process, Road map of e-commerce in India, Influencing factors of successful E-Commerce.

Unit 2

Business models of E – Commerce: Business to Business – Business to customers–customers to customers - Business to Government – Business to employee, Electronic Payment system: Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit card, Debit Card, internet banking, mobile banking, Electronic purse – Legal and ethical issues in E-Commerce: Security issues in E-Commerce, Regulatory framework of E-commerce.

Unit 3

Enterprise – An overview, ERP introduction, Business function and business process, Basic concepts of ERP, ERP myths, history of ERP, Risks and benefits of ERP.

Unit 4

ERP related technologies, BPR, data warehousing, data mining, online analytical process, product lifecycle, CRM, OLAP, GIS, BA, BI, PLM, Intranets and Extranets.

Unit 5

ERP functional modules: Functional modules of ERP, ERP implementation Lifecycle, objectives of ERP implementation, Phases of ERP implementation, why do many ERP implementations fail, ERP project team composition and organization, consultants and vendors.

Reference Books:

1. Information System Today, Managing the Digital World by Leonard Jessup and Joseph Valacich - PHI
2. Enterprise resource Planning by Alexis Leon - Tata Mcgraw-Hill

STREAM -E - COMMERCE

21BUS342

INTRODUCTION TO E COMMERCE LOGISTICS

3 0 0 3

Course Objectives:

To introduce the students to the world of E-Commerce logistics. To make the students understand the processes behind E-Commerce logistics. To enable the students to overcome the challenges in E-Commerce logistics.

Course Outcomes:

1. To analyze the processes behind E-Commerce
2. To understand the linkages in E-Commerce logistics
3. To develop the skills for logistic operations till the last mile delivery
4. To apply the latest technology and deliver the product at customer's doorstep.

Course Contents:

Unit 1:

Introduction to E-Commerce Logistics – Definition – The E-Commerce Value Network – Impact of E-Commerce Logistics on Customers

Unit 2:

E-Commerce Logistical Process – Operations Design – Order Supply – Last Mile Logistics

Unit 3:

Challenges of E-Commerce Logistics – Logistical costs – Payment and billing - Omni channel – Storage nodes – Handling goods – Sustainability – Returns – Customer experience – Transportation – Traceability – Technology

Unit 4:

Success cases – Colombia Case – Latam Case – Global Case – Final recommendations

Unit 5:

Future of E-Commerce Logistics – Emerging Technologies – Trends – Customer Preferences

Reference Books:

- 1.E-Commerce - Concepts, Models And Strategies by C. S. V. Murthy – Himalaya Publishing House
- 2.E-Commerce - Fundamentals And Applications by Henry Chan and Raymond Lee and Tharam Dillon and Elizabeth Chang – John Wiley

21BUS343

MIS FOR E COMMERCE

3 0 0 3

Course objective:

To enable the students to use information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.

Course Outcomes:

1. Analyze an organization's information systems.
2. Conceptualize and design business solutions using communication and information technologies.
3. Implement solutions and manage project teams.
4. Manage systems throughout their life cycles.
5. Apply technical skills in database, networking and business analytics.

Course Contents:

Unit –1 Information and Knowledge Information concepts, classification of information, methods of data and information collection, value of information, information: A quality product, General model of a human as information processor, Knowledge,

Unit-2 Introduction of MIS

MIS: Concept, Definition, Role of the MIS, Impact of MIS, MIS and the user, Management as a control system, MIS support to the management, Management effectiveness and MIS, Organization as system. MIS: organization effectiveness

Unit-3 Decision Making and DSS

Decision making concepts; decision making process, decision-making by analytical modeling, Behavioral concepts in decision making, organizational decision-making, Decision structure, DSS components, Management reporting alternatives.

Unit-4 Electronic Business systems

Enterprise business system – Introduction, cross-functional enterprise applications, real world case, Functional business system, - Introduction, marketing systems, sales force automation, CIM, HRM, online accounting system, Customer relationship management, ERP, Supply chain management (real world cases for the above)

Unit-5 E-Commerce Introduction

Course overview; Introduction to e-commerce, E-commerce Business Models and Concepts, Ecommerce Infrastructure: The Internet and World Wide Web, E-Commerce Payment Systems, E-Commerce Marketing Techniques

Reference Books:

1. *Information System and E-Commerce* by Prof. S. L. Arora - Sahitya Bhawan Publication
2. *Management Information System* by Sahil Raj – Pearson

21BUS347

TRANSPORTATION FOR E COMMERCE

3 0 0 3

Course Objective:

This course focuses on an overview of the principles and practices of transportation and its role in the distribution process. Emphasis on the physical transportation systems involved in the United States as well as on global distribution systems. We will cover topics include carrier responsibilities and services, freight classifications, rates, tariffs, and public policy and regulations. We will also discuss logistical geography and the development of skills to solve logistical transportation problems and issues.

Course Outcomes:

1. Explain key logistics/supply chain terms.
2. Explain critical thinking strategies within the context domestic transportation management.
3. Explain critical thinking strategies within the context international transportation management
4. Demonstrate understanding of technological factors of logistics in international trade
5. Utilize data and information to make decisions.

Course Contents:**Unit 1:**

Global Supply Chains: The role and Importance of Transportation

Unit 2:

Transportation and the Economy - Transportation Regulation and Public Policy- Costing and Pricing for Transportation

Unit 3:

Modes: Motor Carriers, Railroads Airlines, Water Carriers and Pipelines

Unit 4:

Transportation Risk Management - Global Transportation Planning – Third Party Logistics – Private Transportation and Fleet Management

Unit 5:

Issues and Challenges for Global Supply

Reference Books:

1. Transportation A Global Supply Chain Perspective by Coyle, Novack, Gibson - Cengage Learning
2. Towards a New Logistics 4.0: Characterization of the supply chain in the industry 4.0 and E-commerce by Abdelaziz ElKfita

21BUS344

PACKAGING FOR ECOMMERCE

3 0 0 3

Course Objective:

E-Commerce is a rapidly expanding channel designed for buying and selling of goods through online services. This course will give you an overview of the need for and importance of packaging in e-commerce. After completing the course, the students will get an idea of different types of packaging required in e-commerce and to apply various skills using latest technologies. Also, the course will empower them to think about the future packaging options, with 'sustainability' as a key perspective.

Course Outcomes:

1. To understand various options in packaging
2. To optimize the cost of packaging, sustainably and to improve the transportation efficiency.
3. To meet the unique demands of e-commerce, as the industry is changing very rapidly, with the taste and preferences of the customers.
4. To research regarding e-commerce packaging materials needed to help develop
5. strategies/policies for reduction and reuse/recovery.

Course Contents:**Unit 1:**

Introduction – E-Commerce – A Rapidly Expanding New Distribution Channel, E-Commerce Delivery Vs. Traditional Retail – Role and Significance of Packaging

Unit 2:

Types of packaging – Primary packaging – Secondary packaging – Tertiary packaging

Unit 3:

Understanding Consumer Expectations for E-Commerce versus Traditional Retail – Rapid Delivery- Ease of Return- Packaging that Protects – Ease of Disposal and Recovery

Unit 4:

Packaging in E-Commerce - How is Packaging Currently Being Adapted to Respond to E-Commerce – Material and Design Failures and Success – Specific SKUs – Packaging Optimization

Unit 5:

Future Opportunities to Develop a Sustainable E-Commerce Packaging Supply Chain – Understanding Effective Packaging Design Strategies- Recovery Considerations for Emerging E-commerce Packaging – Material Demand Studies on Source Reduction and Recovery – Utilizing Reverse Logistics for Packaging Recovery – Testing and Safety Mechanisms Need to be Developed.

Reference Books:

1. Packaging Logistics by Henrik Pålsson
2. Mastering Packaging for E-Commerce by Sri Julianti - Gramedia Pustaka Utama

21BUS346

REGULATORY ENVIRONMENT OF E COMMERCE

300 3

Course Objective:

This course will explore some of the major issues associated with e-commerce—security, privacy, intellectual property rights, authentication, encryption, acceptable use policies, and legal liabilities.

Course Outcomes:

1. Understand ethical, social and political issues in E-Commerce.
2. Explain the process that should be followed in building an E-commerce presence.
3. Identify the key security threats in the E-commerce environment.
4. Be aware of global perspectives (needs, rules/regulations, and specifications).

Course Contents:**Unit 1:**

Understanding Ethical, Social and Political issues in E-Commerce - A model for Organizing the issues - Basic Ethical Concepts - Analyzing Ethical Dilemmas The Legal Environment of Electronic Commerce – Borders and Jurisdiction – Jurisdiction on the Internet – Subject Matter Jurisdiction – Contracting and Contract Enforcement in E-Commerce

Unit 2:

Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and Sources of Threats, Protecting Electronic Commerce Assets

Unit 3:

Information collected at E-Commerce Websites - The Concept of Privacy - Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance - Website Content Issue

Unit 4:

Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption - Protecting Web server with a Firewall - Firewall and the Security Policy

Unit 5:

Online Crime - Terrorism, and Welfare - Patent Infringement - Trademark Infringement - Domain Names – Cybersquatting - Name Stealing - Protect Intellectual Property Online - Defamation

Reference Books:

1. Cyber Laws Simplified by Vivek Sood – Tata McGraw Hill
2. E-Commerce Security and Privacy by Anup K. Ghosh - Springer

21BUS341

INTERNATIONAL E COMMERCE

300 3

Course Objective:

This Course will give an overview of conducting e-business, internationally. This will give an opportunity for the students to understand the implications, challenges and advantages of doing business through e-commerce channels, beyond the border limits of a country.

Course Outcomes:

1. Understand the fundamentals of international e-commerce.
2. Analyze the challenges involved while doing e-business internationally.
3. To gain the knowledge of competitive advantages, by doing global e-business.
4. To protect the business, while exposing to global e-markets.

Course Contents:

Unit 1:

Introduction – Need and Scope for International E-Commerce by a Company – Advantages – Limitations

Unit 2:

Preparations for getting into International E-Commerce – Start with Operations – Product Demand and International Supply – Competitive Vacuum – Determine the Scope of expansion

Unit 3:

Things to Consider While Doing International E-Commerce – Localization – Pricing – Payments – Logistics – Customer Service

Unit 4:

Infrastructure Required for International E-Commerce – Budgeting – Technology – Data Security

Unit 5:

Issues of International E-Commerce – Trust Issues on the Web – Language Issues – Culture Issues – Government Regulations

Reference Books:

1. E-Business and E-Commerce Management: Strategy, Implementation And Practice by Dave Chaffey– Pearson
2. Exploring E-Commerce, Global E-Business, and E-Societies by Craig Fellenstein and Ron Wood- Prentice Hall

21BUS345

PRINCIPLES OF CATALOGUING

30 0 3

Course Objective:

To understand the key standards and tools in subject cataloging. To apply core concepts, principles and objectives of subject cataloging. Also to apply the basic skills of cataloging.

Course Outcomes:

1. To gain the knowledge of fundamentals of cataloging in e-commerce.
2. To understand the need, scope and advantages of cataloging in e-commerce.
3. To enable to effectively prepare, manage and maintain a catalogue.
4. To analyse the issues in cataloging and also to learn the ethical standards to be followed, while preparing a catalogue.

Course Contents:**Unit 1:**

Importance of E-Commerce Catalog - Standards and Tools – Concepts – Advantages – Customer Satisfaction – Consistency – Reduced Administrative Cost and Data Processing Cost

Unit 2:

Best Practices for E-Commerce Catalog Management – Create Brand Trust - Tag and Categorize Digital Product Catalog - Map Catalog Management Process - Suggest Related and Alternative Products

Unit 3:

Managing Product Catalog Database - Select a Catalog Management Tool - Personalize B2B E-Commerce Product Catalog - Balance Offline and Online Catalogs

Unit 4:

Challenges for Product Catalog Management in E-Commerce – Involvement of Multiple Stakeholders (from inside and outside the organization) – Usability – Choosing a Catalog Management Tool – Business and Catalog Growth

Unit 5:

Issues of E-Cataloguing – Disadvantages of Catalogue in E-Commerce – Ethical Framework

Reference Books:

1. Engineering Global E-Commerce Sites: A Guide to Data Capture, Content, and Transactions by James Bean - Morgan Kaufmann
2. E-commerce Get It Right!: Essential Step by Step Guide for Selling & Marketing Products Online. Insider Secrets, Key Strategies & Practical Tips - Simplified for Your StartUp& Small Business by Ian Daniel - NeuroDigital