



B.S. Abdur Rahman

**Crescent**

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2016*  
*Curriculum and Syllabi*  
(Amendments updated upto December 2020)

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**B.B.A.**  
**(Financial Services Integrated with**  
**CIMA)**



**REGULATIONS 2016  
CURRICULUM AND SYLLABI  
(Amendments updated upto December 2020)  
(For Students Admitted in the year 2019)**

**B.B.A.  
(Financial Services Integrated with CIMA)**



## **VISION AND MISSION OF THE INSTITUTION**

### **VISION**

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

### **MISSION**

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through Scientific enquiry, Applied Research and Innovation.



## **VISION AND MISSION OF THE DEPARTMENT OF COMMERCE**

### **VISION**

To develop into a world class centre of excellence in the fields of Business and Economics through value based education, training & research.

### **MISSION**

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation.
- Inspire and empower the students to become innovative leaders and involving people who contribute to the success of organisations and betterment of communities.
- To develop a team of competent and qualified entrepreneur.
- To explore training and development opportunities
- To involve in projects leading to high quality research.
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder requirements
- To train them with good communication and soft skills for employment.
- To prepare students for higher education in Commerce and Business Studies.
- To provide contextually relevant commerce education.
- To inculcate the use of Information and Communication Technology for the development of society.



**PROGRAMME EDUCATIONAL OBJECTIVES:**

1. To provide necessary ambience for a holistic teaching-learning approach to match the international standards of education.
2. To provide strong foundation in Finance, marketing and HR to perform in financial service sector and to enable comprehensive understanding and application of the concepts applied in the industry.
3. To equip students with managerial skills like teamwork, leadership, communication and analytical skills for performing functional tasks efficiently and effectively.
4. To equip the students with essential knowledge from other relevant disciplines of management in order to infuse a multi-disciplinary approach

**PROGRAMME OUTCOMES (PO):**

On successful completion of the programme, the graduates will be able to:

- PO1** Apply the knowledge of Finance, Accounting, Taxation and Business Laws' specialization to the solution of complex real-world problems.
- PO2** Identify, formulate, review research literature, and analyze complex problems reaching substantiated conclusions using first principle of Finance, accounting, taxation and business laws
- PO3** Design solutions for complex problems and design system components or processes that meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.
- PO4** Conduct investigations of complex problems Use research-based knowledge and research methods including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.
- PO5** Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modelling to complex activities with an understanding of the limitations.



- PO6** Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional practice.
- PO7** Comprehend the impact of the professional accounting, finance and management solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
- PO8** Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting, finance and management practices
- PO9** Function effectively as an individual and as a member or leader in diverse teams, and in multidisciplinary settings.
- PO10** Communicate effectively on complex business activities with the business community and with society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.
- PO11** Demonstrate knowledge and understanding of the accounting, finance and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
- PO12** Recognize the need for and have the preparation and ability to engage in independent and lifelong learning in broadest context of technological changes.

**PROGRAMME SPECIFIC OUTCOMES:**

- **PSO1** - To cater to the manpower needs of companies in marketing, Finance and HR Management.
- **PSO2** - To enrich communication, ethical values, team work, professional and leadership skills of students to perform in corporate world.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY,  
REGULATIONS -2016  
FOR  
BACHELOR OF ARTS (B.A.) / BACHELOR OF BUSINESS ADMINISTRATION  
(BBA) / BACHELOR OF COMMERCE (B.Com.) / BACHELOR OF COMPUTER  
APPLICATIONS (BCA) / BACHELOR OF SCIENCE (B.Sc.)  
DEGREE PROGRAMME (Semester Pattern)  
(For Candidates admitted from the academic year 2016-2017 onwards)**

**1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means Under Graduate Degree Programme (B.A./BBA/BCA/B.Com./B.Sc.).
- ii) **"Course"** means a theory or practical subject that is normally studied in a semester.
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science & Technology.
- iv) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- v) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology.
- vi) **"Controller of Examinations"** means the Controller of Examination of B.S. Abdur Rahman Crescent Institute of Science & Technology, who is responsible for conduct of examinations and declaration of results.

**2.0 PROGRAMME OFFERED, DURATION AND ELIGIBILITY CRITERIA**

**2.1 U.G. Programmes Offered**

<b>Degree</b>	<b>Mode of Study</b>
B.A.	Full Time
BBA	Full Time
B.Com	Full Time
BCA	Full Time
B.Sc.	Full Time

## 2.2 Duration of the Programme

The duration of the undergraduate program shall be six semesters (three academic years).

## 2.3 Eligibility Criteria

**2.3.1** Students for admission to the first semester of the under graduate degree programme must have passed the Higher Secondary Certificate examination or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10 +2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10 +2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Bio Technology	10 +2 (Higher Secondary) with Chemistry as one of the subjects.
4	BBA (Financial Services)	10 +2 (Higher Secondary) with any stream or equivalent
5	BBA (General)	
6	BBA (Entrepreneurship & Family Business)	
7	B.Com. (General)	10 +2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology /Commerce /Statistics as subjects.
8	B.Com (Accounts and Finance)	
9	B.Com. (Hons.)	
10	B.A. English (Hons.)	10 +2 (Higher Secondary) with any stream or equivalent

**2.3.2** Eligibility conditions for admission such as marks obtained, number of attempts in the qualifying examination and physical fitness will be as prescribed by this Institution from time to time.

## 2.4 Streams of Study

Taking into consideration the rapid developments in technology and to cater the needs of the industry, the following programmes are offered

S.No	Program	Streams of Study
1.	<b>BCA</b>	i. Specialization in Cloud Technology and Information Security ii. Specialization in Mobile Applications and Information Security iii. Specialization in Data Science iv. Specialization in Multimedia and Web Application Development
2.	<b>B.Sc.</b>	i. Computer Science ii. Bio Technology
3.	<b>BBA</b>	i. General ii. Financial Services iii. Entrepreneurship & Family Business
4.	<b>B.Com</b>	i. General ii. Honors iii. Accounts and Finance
5.	<b>B.A.</b>	i. English (Hons.)

## 3.0 STRUCTURE OF THE PROGRAMME

3.1 The UG Programme consists of the following components as prescribed in the curriculum

- Core Courses
- Allied Courses
- Elective Courses
- Laboratory courses
- Laboratory integrated theory courses
- Value added Courses
- Project Work

**3.2** The curricula and syllabi of all UG programmes shall be approved by Board of Studies of the respective department and Academic Council of this Institution.

**3.3** Each course is normally assigned certain number of credits :

- One credit for one lecture period per week.
- One credit for one tutorial period per week.
- One credit each for lab sessions/project of two or three periods per week.
- One credit each for value added courses of two or three periods per week.

**3.4** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

**3.5** The minimum number of credits to be earned for the successful completion of the program shall be as follows:

S.No.	Programme	Credits
1	BCA	131
2	B.Sc. Computer Science	131
3	B.Sc. Biotechnology	138 - 142
4	BBA (Financial Services)	123 - 132
5	BBA (General)	145 -162
6	BBA (Entrepreneurship & Family Business)	145 -162
7	B.Com. (General)	159
8	B.Com (Accounts and Finance)	165
9	B.Com. (Hons.)	165 -175
10	B.A. English (Hons.)	141

**3.6** The students shall normally register all the courses offered by the department in the semester in the respective programme as per the curriculum. However the registration in less number of courses by the students are permitted without affecting the prerequisite conditions after the approval of Head of the Department / Dean of School to give academic flexibility to students.

**3.7** Elective courses from the curricula are to be chosen with the approval of the Head of the Department/ Dean of School

#### **4.0 DURATION OF THE PROGRAMME**

**4.1** The minimum and maximum periods for the completion of the UG programmes are three years (6 semesters) and five years (10 semesters) respectively.

**4.2** Each semester shall consist of a minimum of 90 working days.

**4.3** Semester end examination will normally follow within a week after the last working day of the semester.

#### **5.0 CLASS ADVISOR AND FACULTY ADVISOR**

##### **5.1 Class Advisor**

A faculty member will be nominated by the HOD/Dean of School as Class Advisor for the class throughout the period of study.

The Class Advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

##### **5.2 Faculty Advisor**

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisor shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

#### **6.0 COURSE COMMITTEE**

Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the teachers teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean of School / Dean (Academic Affairs) depending upon whether all the teachers teaching the common course belong to a single department or to several

departments. The Course Committee shall meet as often as possible and ensure uniform evaluation of the tests and arrive at a common scheme of evaluation for the tests. Wherever it is feasible, the Course Committee may also prepare a common question paper for the test(s).

## **7.0 CLASS COMMITTEE**

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the head of the department.

**7.1** The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department
- Faculty members of all courses of the semester
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

**7.2** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the nature of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action

**7.3** During these two meetings the student members, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum and syllabi, etc

**7.4** The third meeting of the class committee, excluding the student members, shall meet within 5 days from the last day of the semester end examination to analyze the performance of the students in all the components of assessments and decide their grades in each course. The grades for a

common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the concerned course coordinator.

## **8.0 REGISTRATION AND ENROLMENT**

**8.1** Except for the first semester, every student shall register for the ensuing semester during a specified week before the semester end examination of the ongoing semester. Every student shall submit a completed registration form indicating the list of courses intended to be enrolled during the ensuing semester. Late registration with the approval of the Dean (Academic Affairs) along with a late fee will be permitted up to the last working day of the current semester.

**8.2** From the second year onwards, all students shall pay the prescribed fees for the year on or before a specific day at the beginning of the semester confirming the registered courses. Late enrolment along with a late fee will be permitted up to two weeks from the date of commencement of classes. If a student does not enroll, his/her name will be removed from rolls.

**8.3** The students of first semester shall register and enroll at the time of admission by paying the prescribed fees.

**8.4** A student should have registered for all preceding semesters before registering for a particular semester.

## **9.0 COURSE CHANGE/ WITHDRAWAL**

### **9.1 Change of a Course**

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.

### **9.2 Withdrawal from a Course**

A student can withdraw from an enrolled course at any time before the first assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department/ Dean of School of the student.



## 10.0 TEMPORARY BREAK OF STUDY FROM A PROGRAMME

A student may be permitted by the Dean (Academic Affairs) to avail temporary break of study from the programme up to a maximum of two semesters for reasons of ill health or other valid grounds. A student can avail the break of study before the start of first assessment of the ongoing semester. However the total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 4.1). If any student is debarred for want of attendance or suspended due to any act of indiscipline, it will not be considered as break of study. A student who has availed break of study has to rejoin in the same semester only.

## 11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall have a total of three assessments during a semester as given below:

Type of Assessment	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Exam	Full course	3 hours	50%

11.2 The components of continuous assessment for theory/practical/laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.3 Appearing for semester - end examination for each course is mandatory and a student should secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.4 Every practical course will have 60% weightage for continuous assessments and 40% for semester end examination. However a student should secure a minimum of 50% of the marks in the semester end practical examination.

11.5 For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by

assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory component shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical component shall be through continuous assessment.

- 11.6** In the case of Industrial training /Internship, the student shall submit a report, which will be evaluated along with an oral examination by a committee of faculty members, constituted by the Head of the Department/ Dean of School. The weightage for report shall be 60% and 40% for Viva Voce examination.
- 11.7** In the case of project work, a committee of faculty members constituted by the Head of the Department/ Dean of School will carry out three periodic reviews. Based on the project report submitted by the student(s), an oral examination (viva-voce) will be conducted as the semester end examination, for which one external examiner, approved by the Controller of Examinations, will be included. The total weightage for all periodic reviews will be 50%. Of the remaining 50%, 20% will be for the project report and 30% for the Viva Voce examination.
- 11.8** Assessment of seminars and comprehension will be carried out by a committee of faculty members constituted by the Head of the Department/ Dean of School.
- 11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance will be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during the course of study shall be ignored.

## **12.0 SUBSTITUTE EXAMINATIONS**

- 12.1** A student who has missed, for genuine reasons, a maximum of one of the two continuous assessments of a course may be permitted to write a substitute examination paying the prescribed substitute examination fees. However,

permission to write a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Dean of School for that purpose. However there is no Substitute Examination for Semester End examination.

- 12.2** A student who misses any continuous assessment test in a course shall apply for substitute exam in the prescribed form to the Head of the Department / Dean of School within a week from the date of missed assessment test. However the Substitute Examination will be conducted after the last working day of the semester and before Semester End Examination.

### **13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION**

- 13.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% (for genuine reasons such as medical grounds or representing the Institution in approved events etc.) to become eligible to appear for the semester-end examination in that course, failing which the student shall be awarded “I” grade in that course. For the courses in which “I” grade is awarded, the student shall register and repeat the course when it is offered next.
- 13.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in that course to the Class Advisor. The Class Advisor will consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of School. Thereupon, the Dean (Academic Affairs) shall announce the names of such students prevented from writing the semester end examination in each course.
- 13.3** A student who has obtained ‘I’ grade in all the courses in a semester is not permitted to move to next higher semester. Such student shall repeat all the courses of the semester in the subsequent academic year.
- 13.4** A student should register to re-do a core course wherein “I” or “W” grade is awarded. If the student is awarded, “I” or “W” grade in an elective course either the same elective course may be repeated or a new elective course may be taken with the approval of Head of the Department / Dean of School.

- 13.5** A student who is awarded “U” grade in a course will have the option either to write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment during the redo classes shall be considered for grading along with the marks scored in the semester-end (redo) examination. If any student obtained “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for that course will be considered as internal mark for further appearance of arrear examination.
- 13.6** If a student with “U” grade, who prefers to redo the course, fails to earn the minimum 75% attendance while redoing that course, then he / she will not be permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

#### **14.0 REDO COURSES**

- 14.1** A student can register for a maximum of two redo courses per semester in the evening after regular college hours, if such courses are offered by the concerned department. Students may also opt to redo the courses offered during regular semesters.
- 14.2** The Head of the Department, with the approval of Dean Academic Affairs, may arrange for the conduct of a few courses during the evening, depending on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 14.3** The number of contact hours and the assessment procedure for any redo course will be the same as those during regular semesters except that there is no provision for any substitute examination and withdrawal from an evening redo course.

#### **15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET**

- 15.1** All assessments of a course will be made on absolute marks basis. The Class Committee, without the student members, shall meet within 5 days after the semester-end examination and analyze the marks of students in all assessments of a course and award suitable letter grades. The letter grades

and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	0
I	0
AB	0

**"W"** denotes withdrawal from the course.

**"I"** denotes inadequate attendance and hence prevention from semester-end examination

**"U"** denotes unsuccessful performance in the course.

**"AB"** denotes absence for the semester-end examination.

- 15.2** A student who earns a minimum of five grade points in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.
- 15.3** The results, after awarding of grades, shall be signed by the Chairman of the Class Committee and Head of the Department/Dean of Schools and the results shall be declared by the Controller of Examinations.
- 15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester-end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to Controller of Examination. Subsequently the Head of the Department/ Dean of School offered the course shall constitute a revaluation committee consisting of Chairman of the Class Committee as Convener, the faculty member of the course and a senior member of faculty knowledgeable in that course. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

**15.5** After results are declared, grade sheets shall be issued to each student, which will contain the following details:

- credits for each course registered for that semester.
- performance in each course by the letter grade obtained.
- total credits earned in that semester.
- Grade Point Average (GPA) of all the courses registered for that semester and the Cumulative Grade Point Average (CGPA) of all the courses taken up to that semester.

If  $C_i$  is the number of credits assigned for the  $i^{\text{th}}$  course and  $GPI$  is the Grade Point in the  $i^{\text{th}}$  course, GPA will be calculated according to the formula

$$GPA = \frac{\sum_{i=1}^n (C_i)(GPI)}{\sum_{i=1}^n C_i}$$

Where  $n$  = number of courses

The Cumulative Grade Point Average CGPA shall be calculated in a similar manner, considering all the courses enrolled from first semester.

**"I" and "W"** grades will be excluded for calculating GPA.

**"U", "I", "AB" and "W"** grades will be excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage Equivalent of Marks = CGPA X 10

**15.6** After successful completion of the programme, the Degree will be awarded with the following classifications based on CGPA.

<b>Classification</b>	<b>CGPA</b>
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the Prescribed period of 6 semesters.
First Class	6.50 and above, having completed within a period of 8 semesters.
Second Class	Others

However, to be eligible for First Class with Distinction, a student should not have obtained 'U' or 'I' grade in any course during his/her study and should have completed the U.G. programme within 6 semesters (except break of study). To be eligible for First Class, a student should have passed the

examination in all the courses within 8 semesters reckoned from his/her commencement of study. For this purpose, the authorized break of study will not be counted. The successful students who do not satisfy the above two conditions will be classified as second class. For the purpose of classification, the CGPA will be rounded to two decimal places. For the purpose of comparison of performance of students and ranking, CGPA will be considered up to three decimal places.

## **16.0 ELECTIVE CHOICE:**

**16.1** Apart from the various elective courses listed in the curriculum for each programme, the student can choose a maximum of two electives from any stream of the same program during the entire period of study, with the approval of the Head of the parent department and the Head of the other department offering the course.

## **16.2 Online / Self Study Courses**

Students are permitted to undergo department approved online/ self study courses not exceeding a total of six credits with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. In case of credits earned through online mode ratified by the respective Board of Studies, the credits may be transferred following the due approval procedures. The students shall undergo self study courses on their own with the mentoring of a member of the faculty. The online/ self study courses can be considered in lieu of elective courses.

## **17.0 SUPPLEMENTARY EXAMINATION**

Final Year students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results.

## **18.0 PERSONALITY AND CHARACTER DEVELOPMENT**

**18.1** All students shall enroll, on admission, in any of the personality and character

development programmes, NCC / NSS / NSO / YRC / Rotaract and undergo practical training.

- **National Cadet Corps (NCC)** will have to undergo specified number of parades.
- **National Service Scheme (NSS)** will have social service activities in and around Chennai.
- **National Sports Organization (NSO)** will have sports, games, drills and physical exercises.
- **Youth Red Cross (YRC)** will have social service activities in and around Chennai.
- **Rotaract** will have social service activities in and around Chennai.

## **19.0 DISCIPLINE**

**19.1** Every student is required to observe disciplined and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to affect the prestige of the Institution.

**19.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the HOD / Dean will be referred to a Discipline and Welfare Committee nominated by the Vice-Chancellor, for taking appropriate action.

## **20.0 ELIGIBILITY FOR THE AWARD OF DEGREE**

**20.1** A student shall be declared to be eligible for the award of 3 year Bachelor provided the student has:

- i) successfully completed all the required courses specified in the programme curriculum and earned the number of credits prescribed for the specialization, within a maximum period of 10 semesters. from the date of admission, including break of study
- ii) no dues to the Institution, Library, Hostels
- iii) no disciplinary action pending against him/her.

**20.2** The award of the degree must have been approved by the Institution.

## **21.0 POWER TO MODIFY**

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.





**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF  
SCIENCE & TECHNOLOGY  
BBA FINANCIAL SERVICES (INTEGRATED WITH CIMA)  
CURRICULUM & SYLLABI, REGULATIONS 2016  
SEMESTER - I**

Group	Course Code	Course Title	CIMA-Group	L	T	P	C
PC	MSC 1101	Accounting – I	BA3 – Part-1	5	0	0	4
PC	MSC 1102	Management Concepts and Practices		4	0	0	3
PC	MSC 1103	Fundamentals of Managerial Economics	BA1 – Part1	4	0	0	3
PA	MSC 1104	Basic Statistics		5	0	0	4
PC	MSC 1105	Corporate Communication		4	0	0	3
PA	MSC 1106	IT for Business and Accounting		3	0	0	2
PA	MSC 1107	IT for Business and Accounting - Laboratory		0	0	4	2
<b>Total Credits</b>							<b>21</b>

**SEMESTER-II**

Group	Course Code	Course Title	CIMA-Group	L	T	P	C
PA	MSC 1202	Business Mathematics		5	0	0	4
PC	MSC 1203	Organizational Behavior		4	0	0	4
PC	MSC 1204	Applied Macro Economics	BA1 – Part II	3	1	0	3
SS	COC 1232	Essential for Business Analytics		0	0	4	2
AECC	COC 1206	Environmental Science		2	0	0	2
PC	MSC 1208	Managing Finance in Digital World-I	E1 – Part I	5	0	0	4
PC	MSC 1209	Financial Reporting and Analysis	F1	6	0	0	4
<b>Total Credits</b>							<b>23</b>

**SEMESTER - III**

<b>Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>CIMA-Group</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
PC	MSC2108	Managing Finance in Digital World-II	E1 – Part -II	5	0	0	4
PC	MSC 2110	Advanced Accounting	BA-3-Part-II	5	0	0	4
PC	MSC 2109	Business Ethics and Values	BA-4	5	0	0	4
PE	MSC 2104	Introduction to Entrepreneurship		4	0	0	3
PC	MSC 2111	Value Education		2	0	0	2
PC	MSC2107	Fundamentals of Management Accounting	BA2	5	0	0	4
<b>Total Credits</b>							<b>21</b>

**SEMESTER - IV**

<b>Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>CIMA-Group</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
PC	MSC 2201	Business Research Methods		5	0	0	4
PC	MSC 2202	Derivatives and Commodity Market		4	0	0	3
PA	MSC 2209	Commercial Banking		5	0	0	4
PC	MSC 2204	Financial Services		4	0	0	3
PC	MSC 2206	Introduction to Financial Planning		4	0	0	3
PC	MSC 2207	Cost Accounting	P1 – Part I	4	0	0	3
PC	MSC 2208	Management Accounting	P1-Part-II	4	0	0	4
<b>Total Credits</b>							<b>24</b>

**SEMESTER - V**

<b>Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>CIMA-Group</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
PC	MSC 3101	Introduction to Business Law		5	0	0	4
PC	MSC 3103	Insurance and Risk Management		5	0	0	4
PC	MSC 3106	Fundamentals of Business Taxation		3	0	0	3
PE		Programme Elective I		4	0	0	4
PE		Programme Elective II		4	0	0	4
<b>Total Credits</b>							<b>19</b>

**SEMESTER - VI**

<b>Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>CIMA-Group</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
PC	MSC 3201	Behavioral Finance		4	0	0	4
PC	MSC 3206	Introduction to Financial Market		4	0	0	4
PC		Programme Elective III		4	0	0	4
PE		Programme Elective IV		4	0	0	4
SS	MSC 3205	Project Work		0	0	0	8
<b>Total Credits</b>							<b>24</b>

**TOTAL CREDITS - 132****Level -CIMA**

There is Four Level in CIMA, the BBA (FS) is integrated up to the level 2.

**Examination:** The students has to write a Case study based on Level 2 subjects. (E1, F1, P1)

The examination fee for case study will be GBP 185.

**Level -1**

<b>S.No.</b>	<b>Group</b>	<b>Title of Course</b>	<b>Semester- Allocation</b>	
1.	BA-1	<b>FUNDAMENTALS OF BUSINESS ECONOMICS</b>	SEMESTER-I	Fundamentals of Managerial Economics
			SEMESTER-II	Applied Macro Economics
2.	BA-2	<b>FUNDAMENTALS OF MANAGEMENT ACCOUNTING</b>	SEMESTER-III	Fundamentals of Management Accounting
3.	BA-3	<b>FUNDAMENTALS OF FINANCIAL ACCOUNTING</b>	SEMESTER-I	Accounting-I
			SEMSTER-III	Accounting-II
4.	BA-4	<b>FUNDAMENTALS OF ETHICS,CORPORATE GOVERNANCE AND BUSINESS LAW</b>	SEMESTER-V	Business Ethics and Values

**Level - 2**

<b>S.No.</b>	<b>Group</b>	<b>Title of Course</b>	<b>Semester- Allocation</b>	
1.	E-1	<b>MANAGING FINANCE IN DIGITAL WORLD</b>	SEMESTER-II	Managing Finance in Digital World-I
			SEMESTER-III	Managing Finance in Digital World-II
2.	F-1	<b>FINANCIAL REPORITNG</b>	SEMESTER-II	Financial Reporting and Analysis
3.	P-1	<b>MANAGMENT ACCOUNTING</b>	SEMESTER-IV	Cost and Management Accounting
			SEMSTER-IV	Advanced Management Accounting

**List of Electives****(For Semester V)**

<b>Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
PE	MSCX 01	Enterprise Resource Planning	4	0	0	4
PE	MSCX 02	Human Resource Management	4	0	0	4
PE	MSCX 03	Corporate Restructuring	4	0	0	4
PE	MSCX 04	Fundamentals of Marketing	4	0	0	4

**List of Electives  
(For Semester VI)**

<b>Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
PE	MSCX 11	Legal Aspects in Banking and Insurance	4	0	0	4
PE	MSCX 12	Industrial Psychology	4	0	0	4
PE	MSCX 13	Micro Finance	4	0	0	4
PE	MSCX 14	Logistics Management in E-Commerce	4	0	0	4
PE	MSCX 15	Digital Marketing	4	0	0	4

<b>MSC 1101</b>	<b>Accounting – I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Acquaint students with the basic knowledge of the accounting principles and the accounting process
- Inculcate students with Identifying and application skills while preparing journal, ledger and trial balance.
- Familiarize students with various subsidiary books of the company.
- Make students to examine various accounting errors and induce them with the rules of Bank Reconciliation Statement.
- Demonstrate how final accounts of proprietary concerns are prepared and interpreted.

**MODULE - I Introduction to Accounting 12**

Introduction; Meaning and Definition; Objectives of Accounting; Need for Accounting; Functions of Accounting; Users of Accounting Information; Limitations of Accounting; Accounting Principles: Accounting Concepts and Accounting Conventions. Indian Accounting Standards and International Financial Reporting Standards – Brief Overview only

**MODULE II Journal, Ledger and Trial Balance 12**

Journal, Rules of Debit and Credit, Compound Journal Entry; Opening Entry; Ledger, Posting, Rules Regarding Posting, Balancing Ledger Accounts; Advantages of Ledger, Meaning and Importance of Trial balance, Preparation of the Trial Balance

**MODULE III Subsidiary Books 13**

Meaning and Significance of Subsidiary Books; Types of Subsidiary Books: Purchases Book Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper

**MODULE IV Rectification of Errors and Bank Reconciliation Statement 13**

Meaning of Accounting Errors, Types of Accounting Errors, Rectification of Errors –

Before Preparation of Trial Balance and After Preparation of Trial Balance Meaning and objective of bank reconciliation statement; Importance of bank reconciliation statement; Causes of difference between cash book balance and pass book balance; Techniques of preparing bank reconciliation statement

**MODULE V                      Final Accounts of Proprietary Concerns                      15**

Final Accounts: Trading Account, Profit & Loss Account and Balance Sheet; Preparation of Trading Account, Profit & Loss Account and Balance Sheet with the adjustments relating to: closing stock, outstanding expenses, prepaid expenses, accrued incomes, unearned incomes, depreciation, bad debts, provision for bad debts, provision for discount on debtors, interest on capital, and interest on drawings

**L – 65; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

1. S.P. Jain and K.L. Narang., “Financial Accounting”, Kalyani Publishers., Recent Edition

**REFERENCES:**

1. S. N. Maheshwari and S. K. Maheshwari., “An Introduction to Accountancy”, Vikas Publishing House, 2016.
2. R. L. Gupta and V. K. Gupta., “Financial Accounting: Fundamentals”, Sultan Chand Publishers, 2016.
3. Rajesh Agarwal and R Srinivasan, “Accounting Made Easy”, McGraw Hill, 2014.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Apply the basic accounting principles and identify the steps in the accounting process.
- Post the transactions in Ledger and Trial balance using journal.
- Prepare various subsidiary books of the company.
- Identify the accounting errors and prepare the Bank reconciliation Statement.
- Consolidate and prepare the final accounts of any proprietary concerns.



<b>MSC 1102</b>	<b>Management Concepts and Practices</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>

## OBJECTIVES

Specific learning objective of the course as follows:

- Introducing the concept of Management and various perspectives on management given by famous authors.
- Briefing major perspectives of management thoughts and contribution that have evolved over the years.
- Familiarize the students with concepts, types, styles and limitations of planning and decision making process.
- Elucidating the different concepts, principles and types of organizing and departmentalization.
- Illustrate the role of coordination, supervision, leadership and effective communication in management.

### **MODULE - I Introduction to Management 10**

Introduction and Nature of Management, Definition & Meaning-By P. F. Drucker, Koontz O'Donnell, S.George, Management as an Art, Science and Profession, Distinction between Administration and Management, Importance & Functions of Management

### **MODULE II Evolution of Management 11**

Evolution of Management- Thought, Pre Scientific Management era, Scientific Management & Contribution of F. W. Taylor, Process Management & contribution of Henri Fayol, HR movement - Hawthorne experiments, Contributions of Behavioral scientists- Abraham Maslow, Peter Drucker, Douglas Mc. Gregor

### **MODULE III Planning and Decision Making 11**

Nature & Definition of Planning- Koontz O'Donnell, Hart, Alfred & Beaty, Importance and limitations, Planning process, Types of Plans- on the basis of use, functions, time (meaning only), Meaning of Decision making, Steps in decision making, Types of decisions- Programmed-Non-programmed; Strategic-tactical, Individual Group, Policy Operation, Organizational-Personal

**MODULE IV Organizing & Departmentation 10**

Meaning & Definition- Koontz O'Donnell & McFarland, Organizing - Nature, Purpose & Principles, Types of Organization (Formal & Informal), Types of Authority relationships- Line, Functional, Line & staff, Committees, Meaning and types of Departmentation, Centralization and De-centralization (Meaning Only)

**MODULE V Elements of Directing, Co-Ordination and Control 10**

Meaning & Importance of Directing, Leadership: Meaning & Styles, Motivation: importance & Theories (Maslow, Herzberg, McGregor), Communication- Meaning, Objectives & Types of communication, Meaning, Principles and techniques of Co-ordination, Meaning, Need & steps in Controlling

**L – 52; TOTAL HOURS – 52**

**TEXT BOOKS:**

1. L. M. Prasad., "Principles and Practice of Management", Sultan Chand & Sons, 2015

**REFERENCES:**

1. Dr. P. N. Reddy, Prof H R Appannaiah, P C Tripathi, "Essentials of Management", Himalaya Publications, 2014.
2. R. Srinivasan and S. A. Chunawalla., "Management: Principles and Practice", Himalaya Publications, 2014.
3. P. C. Tripathi and P. N. Reddy., "Principles of Management", Tata McGraw Hill, 2015

**OUTCOMES:**

At the end of this course, the student will be able to:

- Outline the concept and nature of Management and recognize various perspectives on management given by famous authors.
- Identify the evolution and process of management stated by famous management authors.
- Explain the frame work of planning and decision making.
- Recognize the application of organizing and departmentalization in present business scenario.
- Analyze the role of coordination, supervision, leadership and effective communication in management.

<b>MSC 1103</b>	<b>Fundamentals of Managerial Economics</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>

### OBJECTIVES

Specific learning objective of the course as follows:

- Outline the concept of Economics, role of Managerial Economics and its practical uses in decision making.
- Inculcating the various classifications of the law of demand and methods of demand forecasting.
- Familiarizing with the concept of consumer and consumer behaviour analysis.
- Acquainting the various concepts of production function, cost and supply.
- Illustrating the functioning of different market structures and its application in the present business scenario.

### **MODULE - I Introduction to Managerial Economics 10**

Meaning & Definition, Features of Managerial Economics, Scope of Managerial Economics, Objectives and practical uses of Managerial Economics, Role and Responsibilities of Business Economist to modern Business Management

### **MODULE II Theory of Demand and Demand Forecasting 11**

Meaning- determinants - demand schedule - demand curve, Law of Demand-exceptions- shifts in demand and movements in demand, Elasticity of demand-meaning- types, Price elasticity of demand- meaning-degrees-measurement: Total outlay- Point Method, Income elasticity of demand, Cross elasticity of demand, Demand Forecasting- Meaning- levels- objective, Method of estimation- Survey Method and Statistical method, Forecasting for a new product

### **MODULE III Theory of Consumption 10**

Consumption - meaning, features –types, Role of consumer under open and closed economy, Theory of consumer Behaviour, Cardinal Approach: Gossen first law and second law, Concept of consumer surplus, Ordinal approach – Hicks and Allen model, Meaning of ICA properties - consumer's equilibrium, Concept of MRS– substitution effect- Income effect -price effects, Concept of Engle's law

**MODULE IV                      Theory of Production and Cost                      11**

Meaning of production function- classification- fixed factors-variable factors, Law of variable proportion, Concept of Iso-quant and Iso-cost - producer's equilibrium, Managerial equilibrium- MRTS- optimal combination, Economies of scale-meaning- Internal and External economies of scale, Supply- meaning-determinants, Law of supply, Cost: Meaning- concepts-Computation

**MODULE V                      Market Structure                      10**

Price determination simultaneous changes in demand and supply – importance of time element- short run and long run equilibrium, Imperfect competition – Monopoly- meaning- features- short and long run equilibrium – price and output determination under Discriminating Monopoly, Oligopoly- meaning – features kinked demand curve, Duopoly-meaning- features

**L –52; TOTAL HOURS – 52**

**TEXT BOOKS:**

1. D. M. Mithani, Managerial Economics Theory and Applications, Himalaya Publication, 2020 edition.
2. Managerial Economics, Tata McGraw-Hill, New Delhi Moyer & Harris, 2019 edition.

**REFERENCES:**

1. D. M. Mithani., "Business Economics", Himalaya Publishing House, 2015.
2. M. L. Jhingan., "International Economics", Fourth Edition, Vrinda Publication Pvt. Limited, 2016.
3. Varshney and Maheshwari, "Managerial Economics", Sultan Chand, 2014.
4. K. K. Dewett., "Modern Economic Theory", Fourth Edition, S Chand & Co Ltd, 2006.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Illustrate the meaning of managerial economics and its role in decision making.
- Differentiate various types of demand and suitable method for forecasting a new product.
- Explain the relationship of consumer equilibrium among cardinal utility, ordinal utility and substitution effect on consumer.

- Describe the concepts of Iso-quant, Iso-cost, production equilibrium, managerial equilibrium and economies of scale.
- Identify different market structures and its impact on the business organisation.

<b>MSC 1104</b>	<b>Basic Statistics</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

### OBJECTIVES

Specific learning objective of the course as follows:

- Make students familiar with the measures of central tendency and dispersion.
- Enable students to analyze bi-variate and uni-variate data.
- Provide basic knowledge of quantitative tools and their applications in business and management.
- Provide insight to solve correlation problems
- Enable students to work out regression problems

### MODULE - I Introduction to Statistics & Organization of Data 13

Definition of Statistics, Functions, Limitations, Scope of statistics in Business, Industry and Economics, Concept of Data, Variable population, Sample, Concept of Classification of data - Types, Frequency distributions, Tabulation of Data, Parts of table, Requisites of a good table

### MODULE II Analysis of Uni-Variate Data 15

Measures of Central Tendency: Introduction, Types of Central Tendency Measures, qualities of good measure of Central tendency, Arithmetic mean – Computation using Direct shortcut and step- deviation method, problems on missing frequencies (one or two), properties of AM, problems on combined Mean, corrected Mean, Weighted AM – Simple problems of Weighted AM, Median – computation for raw data, discrete and continuous data, problems on missing frequencies, Mode – computation of mode for raw data, discrete and continuous data – for Uni-modal distribution, problems on Grouping and analysis table; Measures of Dispersion: Introduction, Types of dispersion measures – concept absolute and relative measures, Qualities of good measure of dispersion, Range – Concept and simple problems, Quartile deviation – computation of QD and its coefficient for raw, discrete and continuous data, Standard Deviation – Computation of SD and its coefficient for raw, discrete and continuous data

### MODULE III Time Series Analysis 11

Objectives and uses of Time series analysis, Components of Time series,

Measurement of Trend by Moving averages method and Least squares method to Linear

**MODULE IV                      Analysis of Bi-Variate Data- Correlation                      13**

Correlation – Meaning & Types, Spearman's Rank correlation, Karl Pearson's coefficient of correlation, Probable error, Concurrent deviation method

**MODULE V                      Analysis of Bi-Variate Data- Regression                      13**

Regression – Meaning, Regression lines, Properties of Regression lines and regression coefficient, Related problems on regression lines and Regression coefficient

**L – 65; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

Introduction to Operations Research – Dr. P.R. Vittal, 2018 edition

**REFERENCES:**

1. Sancheti D. C. & Kapoor V. K., "Business Mathematics", Sultan Chand & Sons, 2015.
2. V. K. Khanna, QaziZameeruddin, S. K. Bhambri., "Business Mathematics", Second Edition, Vikas Publishing House Pvt Limited, 2009.
3. R. S. Soni., "Essential Business Mathematics & Business Statistics", ANE Books, 2012.
4. J. K. Singh., "Business Mathematics", Second Edition, Himalaya Publishing House, 2012.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Compute the measures of central tendency and dispersion.
- Analyze bi-variate and uni-variate data.
- Apply quantitative tools and techniques in business and management.
- Work out problems of correlation
- Analyze the usage of regression and implement to solve problems Identify the accounting errors and prepare the Bank reconciliation Statement.





**MODULE V Business Report Writing****13**

Cover Letters, Business Report Writing, The purpose of statistical studies, sample of business correspondence

**L –52; TOTAL HOURS – 52****TEXT BOOKS:**

Paul Argenti, Corporate Communication, McGraw Hill Publications, 5<sup>th</sup> Edition.

**REFERENCES:**

1. "Business Communication". ICMR Publications.
2. Mary Ellen Guffey, "Essentials of Business Communication" with Student CD-ROM, South-Western Educational Publication, 2003.
3. John M. Penrose, Robert J. Myers, Robert W. Rasberry., "Business Communication for Managers: An Advanced Approach", South Western Educational Publishing, 2003.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Describe the importance and barriers of business communication and how to overcome.
- Demonstrate their verbal and non-verbal communication ability through class presentations.
- Exhibit their ability to write error free Grammar and use of correct Business Vocabulary.
- Identify various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.
- Devise effective business report writing with brevity and clarity.

<b>MSC 1106</b>	<b>IT for Business and Accounting</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>

### OBJECTIVES

Specific learning objective of the course as follows:

- Introduction to basic concepts of computer, computer networks and information technology systems.
- Elucidating the fundamentals of computer hardware and software essentials.
- Describe concepts and applications of data organization, Data Base Management System, data communication and computer networks.
- Familiarize students with concepts and functioning of different computer networks and web technology.
- Acquaint students with Computerized Accounting System and different packages available for carrying out the different business transactions on computers.

### MODULE - I                      **Basics of Information Technology (IT)**                      **6**

Concepts of data, information and computer based information system. Deployment of IT in various business sectors (Banking, Travel & Tourism, Retailing and Insurance); Impact of information technology on business (business data processing and storage, intra-organizational and inter-organizational communication by using network technology, business process and knowledge process outsourcing); Information system – Definition, Framework and features, Types of Information System -Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS); Application of information system(s) at managerial level (operational, tactical and strategic); Basic concepts of Cloud computing – Definition, types of cloud (public cloud & private cloud), applications (types of industries preferring cloud computing), types of security involved in cloud computing).

### MODULE II                      **Fundamentals of Computer**                      **9**

Hardware specifications of a digital computer system: processor, cores, screen resolutions, types of monitor, primary and secondary memory; Software; Application and system software – definition and examples. Programming Languages and their features –procedural, object-oriented, scripting, mark-up; Computer codes– ASCII, UNICODE; Operating systems [characteristics &

functions]; Problem-solving Tools – Flow chart – Concept, Advantages and disadvantages

### **MODULE III                      Data Organization and Data Base Management System                      9**

Data organization – character, field, record, file and database; Types of Data Processing System [Serial, Batch, Real-time, Online, Centralized, Distributed] Data Base Management System: Limitations of Traditional file organization. Concept of Data Base Management System, Types of database model [E-R Model, Relational and Object-oriented]; Important terms of DBMS [Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Relation, Views, SQL, Data Dictionary, Metadata, Entity-Relationship Diagram]. SQL commands – DDL, DCL DML, Significance of SQL as programming language

### **MODULE IV                      Data Communication and Computer                      9**

Data Communication: Concept of Data communications, Transmission Modes [Simplex, Half-Duplex, Full Duplex] Types of Data Transmission [Serial, Parallel, Synchronous, Asynchronous], Communication Media [Guided & Unguided], Network components – Hub, Bridge, Switch, Router, Gateway. Computer Networks: Concepts of Internet, Intranet and Extranet, Network Architecture [P2P, Client-Server], Various Topologies: Bus, Star, Ring, Mesh, Tree; Types of network [LAN, WAN, MAN, VAN, SAN, and VPN] Basic concept of web technology: Network Addressing Concept - IP address (IPV4, IPV6). Protocol Models [OSI, TCP/IP]; Important Terms [URL, Domain Name System; UDP, HTTP, FTP, TELNET, HTML, DHTML AND XML]

### **MODULE V                      Computerized Accounting System                      6**

Concept of Computerized Accounting System, Comparison between Manual and Computerized Accounting, Advantages of Computerized Accounting System, Limitations of Computerized Accounting System, Sourcing of Accounting Software, Accounting Packages: Ready to use, Customized, Tailored; Generic Considerations before Sourcing an Accounting Software; Generic Considerations before Sourcing an Accounting Software

**L –39; TOTAL HOURS – 39**

#### **TEXT BOOKS:**

Turban, Rainer and Potter, "Introduction to Information Technology", Wiley India, 2002.

**REFERENCES:**

1. "Introduction to Information Technology" – ITLESL, Pearson Education, 2012.
2. Asok K. Nadhani, "Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory", 2012.
3. Sinha and Sinha, "Fundamentals of Computers", BPB Publication, 2004.
4. K. Nadhani and K. K. Nadhani, "Implementing Tally 9 Comprehensive Guide", 2nd Edition, BPB, 2007.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Demonstrate the basic concepts of computer, computer systems and information technology structures.
- Summarize the fundamentals of computer hardware and software essentials.
- Illustrate with data organization, Data Base Management System, data communication and computer networks.
- Classify the concepts and functioning of different computer networks and webs technology.
- Design Computerized Accounting System using different for recording business transactions.



**TEXT BOOKS:**

Turban, Rainer and Potter, "Introduction to Information Technology", Wiley India, 2002.

**REFERENCES:**

1. ITLESL, "Introduction to Information Technology", Pearson Education, 2012.
2. Sinha & Sinha, "Fundamentals of Computers", BPB Publication, 2004.
3. Asok K. Nadhani. Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory 2012.
4. Ramesh Bangia, "Learning Tally 9, Including Version 2.1", 1st Edition, Khanna Book Publishing Co (p) Ltd, 2007. 5. Rita Bhargava, "Tally 7.2 Including VAT TDS under New Tax System", 2nd Edition. Cyber Tech Publications, 2006.
5. Dinesh Maidasani, "Straight to the Point Tally 9/0", 1st Edition. Laxmi Publications, 2008. K. Nadhani and K. K.
6. Nadhani, Implementing Tally 9 Comprehensive Guide, 2nd Edition, BPB, 2007.
7. Asok K. Nadhani, "Simple Tally 9", 1st Edition. BPB Publications, 2007.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Prepare reports using MS Word and Power Point Presentations.
- Apply the techniques of Data Base Management Systems.
- Creating a company in their own name using Tally.
- Creating vouchers, BRS, Subsidiaries in Tally.
- Preparing final accounts in Tally.







<b>MSC 1203</b>	<b>Organizational Behavior</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Introduce the idea of how individual behaviour affects organizational behaviour
- Help the students describe the crucial role of motivation in decision making in any business
- To explore various leadership styles prevailing in Indian organization
- Demonstrate how groups are formed and contemporary issues in managing teams.
- Familiarize students with different aspects of organizational behavior

**MODULE - I Introduction 9**

Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.

**MODULE II Individual Behaviour 9**

Individual behaviour, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation- Hygiene theory, Vrooms Expectancy theory

**MODULE III Behaviour Dynamics 10**

Interpersonal behaviour, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and Prevailing Leadership styles in Indian Organizations.

**MODULE IV Group Behaviour 12**

Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter group problems in organizational group dynamics, Management of conflict.

**MODULE V Management of Change 12**

Change and Organizational development, Resistance to change, Approaches to managing organizational change, Organizational effectiveness, Organizational culture, Power and Politics in Organizational Quality of work life, recent advances in OB.

**L –52; TOTAL HOURS – 52**

**TEXT BOOKS:**

C.B.Gupta, Management Theory & Practice – Sultan Chand & Sons, 2019 edition.

**REFERENCES:**

1. L.M. Prasad, Principles & Practice of Management - Sultan Chand & Sons.
2. K. Aswathappa, "Organizational Behaviour", Himalaya Publications, Ninth Revised and Enlarged
3. Edition, 2016.
4. Fred Luthans, "Organizational Behaviour", 12th Edition, Tata McGraw Hill Publications, 2010.
5. Seema Sanghi, "Human Resource Management", First Edition, Macmillan India Limited, 2012.
6. Cynthia D. Fisher, Lyle F. Schoenfeldt, James B. Shaw, "Human Resource Management", Dreamtech Press, 2008. UdayPareek, "Understanding Organizational Behaviour", Third Edition, Oxford Press, 2012.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Summarize the scope of organizational behaviour and its global impact
- Analyze how individual behaviour affect decision making process in an organisation
- Distinguish various leadership styles prevailing in an organisation
- Examine importance of groups in managing organizational conflict
- Analyze and present recent organizational change and development

<b>MSC 1204</b>	<b>Applied Macro Economics</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Provide insight in the various aspects of circular flow of national income.
- Conceptualizing the role of the Public finance in the economy.
- Describe the concept of Inflation and the role of Monetary and Fiscal Policy in managing inflation in the economy.
- Outline the concept of Balance of Payment, Foreign trade, Business Cycle and its impact on the economy.
- Enhancing detail view of the foreign trade and investment policies in India.

**MODULE - I                      Approaches to Economic Theory                      9**

Classical vs. Modern Economic approach, Micro and Macro Meaning, Circular flow of Income- Concept of National Income: GNP, NNP, GDP, NDP, PI, DPI, PCY; National Income at factor cost and Market price, Estimation of National income- Product-Income-Expenditure, Difficulties of Estimation, National income and economic welfare

**MODULE II                      Public Finance                      12**

Public Finance: Budget – Types, Public revenue - Tax and Non-tax, Public Expenditure- Heads of expenditure, Public Debt: Classification, Deficit financing - Taxable capacity - factors influencing taxable capacity, Quasi-government institutions finance

**MODULE III                      Macro-Economic Environment                      12**

Meaning of Inflation - causes and effect, Cost push and demand pull inflation, Deflation – Meaning and causes, Phillips curve- stagflation- M1 and M3, Measures to control inflation - Role of Monetary policy, Fiscal policy- Instruments

**MODULE IV                      Balance of Payments and Business Cycles                      10**

Meaning- Difference- Types, Component of BOP- Current and Capital Account, Unfavorable BOP- causes, Monetary and Non-Monetary Measures, Business cycle: Meaning- definition- features, Stages of Business Cycle, Effects and Measures to control cyclical fluctuation

**MODULE V Foreign Trade & Development 9**

Role of External Trade in Economic Development, Terms of Trade: NBTOT – GBTOT, Exchange rate- spot and forward exchange rate, foreign capital – Role of foreign aid – types

**L –39; P-13; TOTAL HOURS – 52**

**TEXT BOOKS:**

M. L. Jhingan, “International Economics”, 6th edition, Vrinda Publications, 2009 edition.

**REFERENCES:**

1. D. M. Mithani, “Business Economics”, Himalayan Books, 2016.
2. Niravathi & C Ramani Nair, “International Economics”, 1st edition, Interline Publishing Pvt. Ltd, 2003.
3. Joel Dean, “Managerial Economics”, 1st edition, PHI Learning Private Limited, 2009.
4. Varshney and Maheswari, “Managerial Economics”, Prentice-Hall of India Pvt. Ltd, 2016.
5. J. D. Varma, K. K. Dewitt., “Elementary Economic Theory”, 1st edition, S. Chand, 2011.
6. Petersen & Lewis, “Managerial Economics”, 4th edition, Pearson, 2005.
7. G. S. Gupta, “Managerial Economics”, 4th edition Deep & Deep Publication, 2011.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Illustrate and describe the concepts of GNP, NNP, GDP, NDP, PI, DPI, PCY and its relation with macro-economics.
- Analyze the impact of public finance on individual and corporate bodies.
- Discuss the role of Monetary and Fiscal Policy in managing Inflation in an economy.
- State the meaning and components of Balance of Payment.
- Distinguish between foreign trade and foreign investment.

<b>COC1232</b>	<b>Essential of Business Analytics</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**OBJECTIVES:**

- The learner will understand how measures of central tendency, variation and position can be used to define the data better.
- The students will be able to understand the techniques for testing the hypothesis.
- To make the students learn about the applications of statistical tools and techniques in decision making.
- To enhance the knowledge on descriptive and inferential statistics.
- To develop analytical skills in students in order to comprehend and practice data analysis at different levels.

**MODULE - I INTRODUCTION TO STATISTICS 12**

Applications of Statistics in Business , Presenting Data in Business -Types of Data; Primary Data and Secondary Data; The Numeric Data; Continuous Frequency Distribution; Class Interval; Categorical data, Statistical Software for Analysis: Microsoft Excel – a walkthrough of statistical capabilities in Excel.

**MODULE II DESCRIPTIVE STATISTICAL ANALYTICS 10**

Calculating Measures of Central Tendency – Mean, Median & Mode, Calculating Measures of Dispersion- variance measures, Standard Deviation, the coefficient of variation measures, Graphing data- Graphical measures- Measure of Skewness, Symmetrical distribution, Kurtosis, Descriptive Statistics using Excel- Demo/case study.

**MODULE III PROBABILITY THEORY & DISTRIBUTIONS 10**

Probability Theory and Distributions -Probability Theory; Fundamental Concepts of Probability; Definitions of Probability, Applying Laws of Probability- Bayes theorem, Calculating Random variable and Probability Distribution, Case Study - probability Distribution.

**MODULE IV SAMPLING AND CONFIDENCE INTERVALS 10**

Introduction to Sampling- Sampling Theory, Sampling Distribution, Using probabilistic Sampling Techniques, Estimating Sampling Errors and Confidence Intervals-Sampling Error and Non-Sampling Error; Central Limit Theorem ,Case

Study - sampling techniques.

## **MODULE V HYPOTHESIS TESTING**

**10**

Introduction – Null Hypothesis, Alternate Hypothesis, Testing Hypothesis for Large Samples- Test for Single Proportion; Test for Difference of Proportions ,Testing Hypothesis for small samples - t-Test; Applications of t-Test; p-test, Calculating Analysis of Variance - Two-Way Factorial ANOVA; Multivariate Analysis of Variance; Performing Chi-Square Test and Its Applications of the  $\chi^2$  Test; Testing the Goodness of Fit Case Study - Hypothesis Testing with Excel

**P-52 TOTAL HOURS – 52**

### **TEXT BOOKS:**

- Statistical Analysis with Excel For Dummies, 4th Edition; Joseph Schmuller; ISBN: 978-1-119-27116- 1

### **REFERENCES:**

1. Statistics for Business and Economics, 2ed (Author- Dr. Seema Sharma)Applied Business Statistical Method s – Dr. S. P Gupta, Sultan Chand & sons, fourth Edition, ISBN 81-8054298-X.
2. Fundamentals of Statistics, S.C Gupta, 6th edition, Himalaya Publishing House, 2007, ISBN, 978-81-8318-755-8.

### **OUTCOMES:**

On successful completion of this course students are able to

- Facilitate objective solutions in business decision making under subjective conditions.
- Demonstrate different statistical techniques in business/real-life situations.
- Discuss the importance of probability in decision making.
- Assessing the need and application of analytics.
- Manage and apply various data analysis functions for business problems

<b>COC 1206</b>	<b>Environmental Science</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**OBJECTIVES:**

The objectives of the course are,

- Developing an awareness and sensitivity to the total environment and its related problems
- Motivating people for active participation in environmental protection and improvement
- Developing skills for active identification and development of solutions to environmental problems
- Evaluation of environmental programs in terms of social, economic, ecological and aesthetic factors.
- To develop the sense of awareness about environment among students.

### **MODULE I      MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL 7 STUDIES**

Definition-scope and importance- need for public awareness. Natural resources and associated problems

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

Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyles.

**MODULE II ECOSYSTEMS****7**

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

- a. Forest ecosystems.
- b. Grassland ecosystem.
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**MODULE III BIODIVERSITY AND ITS CONSERVATION****6**

Introduction – Definition: genetic, species and ecosystem diversity.- Bio geographical classification of India-Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic adoption values-Biodiversity at global, National and local levels.-Hot-spots of biodiversity.-Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.-Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**MODULE IV ENVIRONMENTAL POLLUTION****6**

Definition-Cause, effects and control measures of :-Air pollution-Water pollution-Soil pollution-Marine pollution-Noise pollution-Thermal pollution- Nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes.-Role of an individual in prevention of pollution. Disaster management: floods, earthquake, cyclone and landslides.

**L-26 TOTAL HOURS – 26****TEXT BOOK:**

- Dr. Shradhasinha, Dr.Manishashukula, Dr. Ranjana Shukla, “Environmental studies, Kurukshetra University. August 2014.

**REFERENCES:**

1. Dr. N. Arumugam, Prof.V. Kumaresan, “Environmental studies”, Saras Publication, 2014.
2. Thangamani & Shyamala Thangamani, “Environmental studies”, Kurukshetra University, August 2013.



**OUTCOMES:**

At the end of the course students will be able to

- Realize the natural environment and its relationships with human activities.
- Characterize and analyze human impacts on the environment.
- Integrate facts, concepts, and methods from multiple disciplines and apply to environmental problems.
- Acquire practical skills for scientific problem-solving, including familiarity with laboratory and field instrumentation, computer applications, statistical and modeling techniques.
- Able to identify the causes of environment pollution.

<b>MSC 1208</b>	<b>Managing Finance in Digital World-I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Introduce to diverse insights of organization, organizational structures, corporate governance and business ethics.
- Develop skills to manage the financing function of business with expertise in strategy formulation and implementation.
- Familiarize and elucidate how to manage information technology in organizational management and support systems.
- Explain functioning of operation management in different segments of business.
- Prepare and acquaint students for application of tools and techniques of operations management.

**MODULE - I Introduction to Organizations 15**

- a) Types of organization structure -different purposes of organizations - forms and functional boundaries of the organization including externalization, Shared Service Centers(SSC) and Business Process Outsourcing (BPO)
- b) Relationships between internal and external sources of governance, regulation and professional behavior-purpose and principles of good corporate governance, the ethical responsibilities of the organization and individuals, and ways of achieving corporate social responsibility.

**MODULE II Managing the Finance Function 15**

- a) Purpose of the finance function and its relationships with other parts of the organization's.- contribution of the finance function to the sustainable delivery of the organization's strategies - components of the finance function (financial and management accounting, treasury, company secretarial and internal audit)- potential for conflict within the role of the finance function
- b) Supports of finance function to the organization's strategies and operations-activities fundamental to the role of the finance function (accounting operations, analysis, planning, decision making and control) - contemporary transformation of the finance function.

**MODULE III Managing Technology and Information 15**

a) Purpose of the technology and information function and its relationships with other parts of the organization-value of information systems in organizations- ways of organizing and managing information systems in the context of the wider organization.

b) Support of information systems to the organization's strategies and operations- technical components and options for information technology system design- role of emerging technologies e.g. Big Data, digitization and their uses.

**MODULE IV Introduction to Operations Management 10**

Purpose of the operations function and its relationships with other parts of the organization- contribution of operations management to the efficient production and delivery of fit-for-purpose goods and services-establishment and management of supply chains

**MODULE V Techniques of Operations Management 10**

Apply tools and techniques of operations management- apply the tools and concepts of operations management to deliver sustainable performance- how relationships within the supply chain can be managed.

**L –65; TOTAL HOURS – 65**

**TEXT BOOKS:**

Dr. CB Gupta., "Organizational Behaviour", S. Chand, 2019 Edition.

**REFERENCES:**

1. Organizational Management. CIMA BPP Learning Media Ltd.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Describe different concepts organization, organizational structures, corporate governance and business ethics.
- Effectively assess the financing function of business with expertise in strategy formulation and implementation.
- Organize information technology in organizational management and support systems.
- Describe the basics of operation management in different segments of business.
- Demonstrate various tools and techniques of operations management in order to deliver sustainable progress in organizational functions.

<b>MSC 1209</b>	<b>Financial Reporting AND Analysis</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>6</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Familiarize students with requirements accounting standards and basic principles of financial reporting.
- Relate accounting standards with non-current assets, intangible assets and inventories.
- Insight students with Accounting Standard related to revenue and liabilities of the business.
- Provide basic skills of accounting policies for preparation of financial statement
- Inculcate students with methods of preparing statements of financial position, profit & loss, changes in equity and cash flow statement.

**MODULE - I                      Basics of Financial Reporting                      17**

Objectives and uses of financial statements for users- Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards – International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework -Definition of financial elements, Principles of recognition, measurements, presentation and disclosure.

**MODULE II                      Assets Based Accounting Standards                      15**

Accounting for tangible non-current assets - Accounting for intangible assets - Accounting for impairment of assets – Inventories - Accounting for borrowing costs.

**MODULE III                      Revenue and Liabilities Based Accounting Standards                      15**

Revenue from contracts with customers - Taxation –Employee benefits. Provisions, contingent liabilities and contingent assets - Share based payments – Accounting for taxation.

**MODULE IV      Preparation of Single Entity Financial Statements: I      15**

Presentation of financial statements - Accounting policies, accounting estimates - Events after reporting date - Structure and content of financial statements

**MODULE V      Preparation of Single Entity Financial Statements: II      16**

Preparation of financial statements : Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF).

**L – 78; TOTAL HOURS – 78**

**PROPORTION OF THEORY : PROBLEM – 60:40**

**TEXT BOOKS:**

Dr. P.C. Tulsian and Bharat Tulsian., “Financial Reporting”, S. Chand, Latest Edition.

**REFERENCES:**

1. Jawaharlal and Dr. Sucheta gauba, “Financial Reporting and analysis”, Himalayan Publishing House, 2018.
2. Asish K. Bhattacharyya., “Corporate Financial Reporting and Analysis” Phi Learning Ltd., 2019 edition.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Familiarize students with requirements accounting standards and basic principles of financial reporting.
- Relate accounting standards with non-current assets, intangible assets and inventories.
- Insight students with AS related to revenue and liabilities of the business.
- Provide basic skills of accounting policies for preparation of financial statement
- Inculcate students with methods of preparing statements of financial position, profit & loss, changes in equity and cash flow statement.

**SEMESTER- III**

<b>MSC 2108</b>	<b>Managing Finance in Digital World - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Introduce and explain diverse applications of Information Technology in marketing management and market research.
- Familiarize and elucidate various applications of Information Technology in human resource management.
- Describe contemporary concepts and complex systems of information technology in digital era.
- Familiarize with data and information structures and systems in era of modern technology.
- Enlighten with diverse notions of financial management and applications of Information Technology in finance in era of Information technology.

**MODULE - I Introduction to Marketing Functions 15**

Purpose of the marketing function and its relationships with other parts of the organization.-apply the marketing concept and principles in a range of organizational contexts- apply the elements of the marketing mix. Apply tools and techniques to formulate the organization's marketing strategies, including the collection, analysis and application of Big Data- apply the main techniques of marketing- role of emerging technologies and media in marketing.

**MODULE II Managing Human Resources 15**

Purpose of the HR function and its relationships with other parts of the organization- contribution of HR to the sustainable delivery of the organization's strategies- elements of the HR cycle. Tools and techniques of HRM- HR activities associated with developing employees- role of the line manager in the implementation of HR practice.

**MODULE III Technology in Digital World 15**

Characteristics and Dynamics of Fourth Industrial Revolution – Cloud Computing – Big Data Analytics – Process Automation – Artificial Intelligence – Data Visualization – Block chain – Internet of things – Mobile – 3-D Printing – New areas of Finance to

focus on – Areas of Finance susceptible to automation – Digital mindsets for Finance – Ethics of the use of technology

**MODULE IV Data and Information in a Digital World 10**

Using Data for : Decision making, Understanding the customer, Developing customer value proposition, Enhancing operational efficiency, Monitoring data, Ethics of Data usage – Assessment of Data needs – Extraction, Transformation and Loading (ETL) Systems - Business Intelligence (BI) systems – Big Data Analytics – Data visualization

**MODULE V Shape and Structure of Finance Function 10**

Structure of Finance function from the roles that generate information to the roles that turn information into insights and communicate insights to decision makers – Hierarchical shape of Finance function – Shared Services and Outsourcing of Finance Function – Retained Finance – Automation & Diamond shape of Finance Function – Finance operation to generate information and preliminary insight – FP & A , Taxation, corporate reporting, decision support to produce insights – Business partnering to influence organizations to make appropriate decisions – Leading Finance team to create the required impact for the organization.

**L –65; TOTAL HOURS – 65**

**TEXT BOOKS:**

Dr. CB Gupta., "Organizational Behaviour", S. Chand, 2019 Edition.

**REFERENCES:**

1. Organizational Management. CIMA BPP Learning Media Ltd.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Understand concepts and applications of Information Technology in marketing management and market research.
- Apply Information Technology tools and techniques in diverse fields of human resource management.
- Understand contemporary concepts and complex systems of information technology in digital era.
- Comprehend and realize the importance of data and information structures and systems in era of modern technology.
- Understand financial management basics and applications of Information Technology in managing the finance in digital world.

<b>MSC 2110</b>	<b>Advanced Accounting</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- To provide knowledge of the basic framework of financial statements.
- Familiarize students with various reporting requirements
- Inculcate skills to calculate sales tax on business transactions and payroll.
- Familiarize students with issue of shares and market price.
- Provide insight with external audit and internal audit controls.

**MODULE I Introduction 10**

Capital & Revenue, Cash & Profit, Concept of Stewardship, Conceptual framework, Financial statements- characteristics, assumptions, objectives, elements, Regulatory framework, Introduction to IFRS & IASB.

**MODULE II Financial Reporting Standards 15**

IAS 16 Property, Plant & Equipment- Definition, Recognition, measurement, accounting treatment for depreciation (straight line & reducing), Non-current asset register, IAS 38- Intangible assets Definition, Recognition, measurement, IAS 36- Impairment of assets, IAS 2- Inventories-valuation methods of inventories (FIFO, Average Cost), IAS 23- Borrowing Cost (Theoretical concepts and simple problems only)

**MODULE III Accounting for Specific Transaction 13**

Accounting for Indirect Tax- calculation of sales tax on all business transaction & accounting entries for sales tax, Accounting for Payroll- accounting entries fir basic payroll information

**MODULE IV Accounting for Specific Transaction-II 12**

Accounting for Issue of shares- Issue at full market price, right issue and bonus issue.

**MODULE V Control of Accounting System 15**

Requirement of external audit, meaning of fair representation, difference between internal & external audit, financial control, audit check & audit trial.



**L – 65; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

S. N. Maheshwari and S. K. Maheshwari., “An Introduction to Accountancy”,  
Vikas Publishing House, 2016.

**REFERENCES:**

1. CIMA recommend book.
2. R. L. Gupta and V. K. Gupta., “Financial Accounting: Fundamentals”, Sultan Chand Publishers, 2016.
3. Rajesh Agarwal and R Srinivasan, “Accounting Made Easy”, McGraw Hill, 2014.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Illustrate the financial statement objectives and regulatory framework.
- Explain financial reporting standards
- Calculate sales tax on business transactions and payroll.
- Identify the issue of share price.
- Illustrate the requirements of external and internal audit.

<b>MSC 2109</b>	<b>Business Ethics and Values</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Elucidate the nature, values, philosophy and significance of business ethics.
- Overview of ethical decision making and legal framework for implementation of business ethics.
- Role of ethics in marketing and accounting.
- Elucidate the components of Business Etiquette and personal development.
- Discuss diverse business environments, challenges in diverse environment and the strategies to overcome the challenges.

**MODULE - I Introduction to Ethics and Values 12**

Nature of Business Ethics and Values, Significance and types of values, Ethics and Religion, Culture and Ethics, Social culture and Individual Ethics, Factors Influencing Business Ethics, Ethics as strategy, Ethics of Great Philosophers – Albert.Z.Carr, Aristotle, Niccolo Machiavelli, Karl Marx, Sun Tzu :The art of war of Sun Tzu, Might-equals-right approach of Karl Marx.

**MODULE II Ethical Decision Making 12**

Ethical Decision Making, Difficulties in Ethical Decision Making, Power and Politics in organizations: Bases and sources of power, Coalitions, Managing Ethics: Ethics codes –Comparison of codes of Ethics, Codes of Conduct, codes of Practice, Ethics Programs, Kohlberg’s Study and Business Ethics, Laws of Enforcing Ethical Conduct: Laws and Ethics, Justice –Theory of Natural Law, Law as a guide to Moral Choice, Role of the Government of India in Enforcing Ethical Behavior.

**MODULE III Ethics in Marketing and Accounting 15**

Ethics in Marketing –Product relative ethics, Competition Relative Ethics: Advertising as a process of competitive strategy, Piracy and predatory as a strategic choice, Ethics in Finance Accounting and Reporting, Insider Trading.

**MODULE IV Introduction to Business Etiquette 13**

Introduction to Business Etiquette, First Impression, Creating Professional Style and Presence, Building an Appropriate Work Wardrobe, Dress Codes, Personal Hygiene and Grooming, The Art of Meeting and Greeting, Body Language, Remembering Names, The Art of Making Conversations, Sparking A Conversation, Handling Office Conversations, Respecting Ethnic, Cultural, and Gender Differences, Improving Your Telephone Manners, Speaking and Listening on the Phone

**MODULE V Holding Diverse Environments 13**

Etiquette in a Diverse Business Environment, Working in a Diverse Environment, Respecting Physical Differences, Dealing with Specific Disabilities, Respecting Racial and Ethnic Differences, Respecting Gender Differences, Handling Conflicts Introduction, Workplace Dynamics, Handling Problem Personalities, Managing Conflicts, Business Communication and Other Etiquette, Etiquette at Major Events, Travel Etiquette, Women Travelers.

**L –65; TOTAL HOURS – 65**

**TEXT BOOKS:**

Dr. Amit Das, “Managing Business Ethics & Compliance”, 2016.

**REFERENCES:**

1. S.K. Sarangi, “Values & Ethics of Profession & Business”, 2016.
2. Larry Johnson & Bob Phillips, Absolute Honesty, “Building a Corporate Culture That Values Straight Talk and Rewards Integrity”, AMACOM, 2003.
3. Paul J. Zak and Michael C. Jensen, “Moral Markets: The Critical Role of Values in the Economy”, Princeton University Press, 2008.
4. Daniel Freidman, “Morals and Markets: An Evolutionary Account of the Modern World”, Palgrave Macmillan, 2008.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Define ethics, values and its role in business decision making.
- Identify difficulties in ethical decision making.
- Describe the importance of ethical decision making in Marketing and accounting.
- Display the required etiquettes in business organization.
- Locate diverse environments and implement the strategies to manage the diversity.

<b>MSC 2104</b>	<b>Introduction to Entrepreneurship</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Familiarize with the fundamentals of entrepreneurship, classification and theories of entrepreneurship.
- Projecting existing programmes of entrepreneurship.
- Educate about forming, funding, sustaining of business plan, resources and government incentives.
- Acquainting knowledge regarding entrepreneur across the geographical borders.
- Identifying the laws and regulations for setting global entrepreneurs, opportunists in the global market using case studies

**MODULE - I Theories of Entrepreneurship 9**

Who is an Entrepreneur?, Theories of Entrepreneurship, Economic Entrepreneurship Theories, Psychological Entrepreneurship Theories, Personality Traits theory, Locus of Control, Need for Achievement theory, Traits of Successful Entrepreneurs, Types of Entrepreneurs, Clarence Danh of Classification, Arthur H. Cole Classification, Classification on the Basis of Ownership, Classification Based on the Scale of the Enterprise.

**MODULE II Entrepreneurial Motivation & Organization Assistance 12**

Entrepreneurial Motivation, the Needs Framework, the Kakinada Experiment, MSME & SSI - Entrepreneurship Development Programmes (EDPs), Objectives of Entrepreneurship Development Programmes (EDPs), the Entrepreneurship Development Programme Model in India, Criteria for the Evaluation of EDPs.

**MODULE III Forming a Business Plan 12**

Forming a Business, Business Structure, Creating a Business Plan, Market Size Analysis, Funding a Business Plan, Regulations and Laws, Sustaining a Business, Customer Satisfaction, Commerce Bank, Customer Service scenario in India, Managing cash flows, Employee Buy-in, HCL, Government Incentives and Resources.

**MODULE IV Growing the Business 10**

Growing the Business, Managing Creativity, Innovation and the Sense of Ownership in a Growing Organization, Creativity and Innovation, Strategies for Growth, Organic

and Inorganic Growth, Growing the business across geographical borders- role of business incubators.

## **MODULE V The Global Entrepreneur**

**9**

Laws and regulations that govern entrepreneurship, Things to know and plan before setting up a venture for the global market, Ideas to arrange for finances, Support system for entrepreneurs, Identifying opportunities in the global market, Case studies.

**L –52; TOTAL HOURS – 52**

### **TEXT BOOKS:**

Hatten, Timothy S., “Small Business Management: Entrepreneurship and Beyond”, Mason, Cengage Learning, 2011.

### **REFERENCES:**

1. Vasanth Desai., Dynamics of Entrepreneurial Development & Management, Himalyan Publishing House.
2. Bansal, Rashmi, “Connect the Dots”, New Delhi, Westland, 2016.
3. Bansal, Rashmi, “Stay Hungry, Stay Foolish”, New Delhi, Westland, 2014.
4. Hisrich, Robert, Michael Peters and Dean Shepherd., “Entrepreneurship”, Tata McGraw-Hill Education, 2006.

### **OUTCOMES:**

At the end of this course, the student will be able to:

- Classify the fundamentals of entrepreneurship and theories of entrepreneurship.
- Apply entrepreneurial motivation and criteria for evaluation of entrepreneurship development programme.
- Demonstrate a business plan its laws and regulations, customer service scenario in India.
- Explain growth, creativity, innovation of growing business in and across India.
- Identify the ideas, opportunity of entrepreneurs in the global market.

**MSC 2111****Value Education****L T P C****2 0 0 2****OBJECTIVES:**

The objectives of the course are,

- Know about Individual values and group values.
- Inculcate Good manners at home and outside.
- Understanding social values
- Supports in practicing professional values
- Helps in understanding the commonness of religions.

**MODULE - I Value System 5**

Introduction – Definition of values–Need for Inculcation of values –Object of Value Education-Sources of Value – Types

**MODULE II Personal Values 6**

Definition of Person - Self-confidence – Self-discipline – Self Assessment – Self-restraint – Self Motivation – Determination – Ambition – Contentment – Humility and Simplicity – Sympathy and Compassion –Gratitude – Forgiveness – Honesty – Courtesy.

**MODULE III Social Values 5**

Definition of Society – Units of Society – Individual, family, different groups – Community – Social Consciousness – Equality and Brotherhood – Dialogue – Tolerance – Responsibility – Co-operation - Freedom –Repentance and Magnanimity.

**MODULE IV Professional Values 5**

Definition – Competence – Confidence – Devotion to duty – Efficiency – Accountability –Respect for Learning / learned – Willingness to learn-Open and balanced mind – Team spirit – Professional Ethic – Willingness for Discussion – Aims – Effort – Avoidance of Procrastination and slothfulness.

**MODULE V Behavioral Values 5**

Individual values and group values – Good manners at home and outside – Equality – Purity of thought, speech and action – Understanding the role of religion – Faith – Understanding the commonness of religions –Respect for other faiths – unity diversity – Living together – Tolerance – Non-violence – Truthfulness – Common

aim –Unified efforts towards peace – Patriotism.

**T-26, T-0, Total hours: 26**

**TEXT BOOKS:**

Human Values and Professional Ethics by Jayshree Suresh B S Raghavan,  
S. Chand Publication, 2005.

**REFERENCES:**

1. "Touchstone: Synergy of Values", University of Madras, 2003.
2. "In harmony- Value Education at College Level", Dept. of Ethics and Religious Studies Loyola College, Madras. Value Education: Need of the Hour, by Yojana Patil

**OUTCOMES:**

After completion of this course, the students will be able to;

- Individual values and group values.
- Good manners at home and outside.
- Understanding social values
- Understanding professional values
- Understanding the commonness of religions.

<b>MSC 2107</b>	<b>Fundamentals of Management Accounting</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Introduce the concept of management accounting and illustrating its requirements for corporate entities.
- Enhancing students with practical view on the treatment of cost of product and services in the business enterprise.
- Provide the conceptual view in the preparation of budget in the business entity.
- Illustrate the integration of cost accounts and financial accounts in manufacturing and steps for preparing process costing.
- Demonstrating concepts of CVP, BEP, and MOS related to buy or make decision.

**MODULE - I Introduction to Management Accounting 12**

Define management accounting, need and scope of management accounting, importance of cost control and planning within organization, difference between financial information requirements for companies, public bodies and society.

**MODULE II Cost Identification and Behavior 12**

Classification of cost, the treatment of direct cost and indirect cost, historical verses economic cost, overhead cost, direct variable and full cost of products service and activities, marginal cost pricing and full cost pricing to achieve specified return on sales or return on investment, markup and margins.

**MODULE III Planning within Organization 15**

Budgeting for planning and control, functional budget including income statement, statement of financial position and statement of cash flow, reporting of actual outcome against budget, fixed and flexible budget variances.

**MODULE IV Accounting Control System 13**

Principles of manufacturing accounts and the integration of the cost accounts with the financial accounting system, treatment of variances as period entries and integrated ledger systems, job batch and process costing (only average cost



method)

**MODULE V      Decision Making      13**

Contribution concepts and CPV analysis, break even charts, breakeven point, profit targets, margin of safety, contribution/sales ratio, relevant cost and cash flow, make or buy decision, limiting factor analysis for a multi-product company.

**L – 65; TOTAL HOURS – 65**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

Shashi K. Gupta and R. K. Sharma, "Management Accounting", Kalyani Publishers / LyallBk Depot, 2014.

**REFERENCES:**

1. Khan and Jain, "Management Accounting Text Problems & Cases", Tata McGraw Hill Publishing Co Ltd.
2. M. N. Arora, "Accounting for Management", Himalaya Publishing House, 2016.
3. M. E. Thukaram Rao, "Management Accounting", 1st edition, New Age International Ltd. , 2009.

**OUTCOMES:**

At the end of this course, the student will be able to:

- State the difference between management accounting, cost accounting and financial accounting and its scope in present business scenario.
- Calculate direct cost, indirect cost, overhead cost, variable cost, marginal and full cost of product and Services.
- Prepare the statement of functional, fixed and flexible budgets.
- Discuss the principles of manufacturing accounts in integration with cost and financial accounts and prepare statement of process costing.
- Analyze use of CVP, BEP, and MOS in typical short run decision such as make or buy decision, and limiting factor analysis for multi products.

**SEMESTER – IV**

<b>MSC 2201</b>	<b>Business Research Methods</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Outline the concept and types of research.
- To design a research project using hypothesis and sampling techniques.
- To accumulate and differentiate data and its collection methods.
- Provide techniques for analyzing data and test Hypotheses.
- Compile the results of a research in the form of report.

**MODULE - I Introduction to Business Research 14**

Research: Meaning, Purpose, Motivations; Types of research; Research Approaches; Significance of research; Research methods versus methodology; Research and scientific method; Research process; Scope of business research; Review of literature: Need and Purpose.

**MODULE II Research Problem and Research Design 12**

Selection and formulation of a research problem; Formulation of hypothesis, Operational definition of concepts; Sampling techniques; Research Design: Meaning, Nature; Components of research design.

**MODULE III Methods of Data Collection 13**

Meaning and Types of Data, Collection of Primary Data; Observation Method; Interview Method; Collection of Data through Questionnaires and Schedules; Other Methods of Primary Data Collection; Collection of Secondary Data; Selection of Appropriate Method for Data Collection

**MODULE IV Processing and Analyzing of Data 13**

Processing Operations; Problems in Processing; Types of Analysis; Statistics in Research; Measures of Central Tendency, Dispersion, Asymmetry, and Relationship; Other Measures for Analysis of Data; Testing of Hypothesis

**MODULE V Interpretation and Report Writing 13**

Meaning and Need for Interpretation; Techniques of Interpretation; Meaning and

Significance of Report Writing; Different Steps in Report Writing; Layout of Research Report; Types of Report; Mechanics of Writing Research Report

**L –65; TOTAL HOURS – 65**

**TEXT BOOKS:**

Kothari, C. R., “Research Methodology - Methods and Techniques”, New Age International, 2016.

**REFERENCES:**

1. Chawla, Sondhi, “Research Methodology”, Vikash Publication, 2015.
2. Tony Proctor, “Essentials of Marketing Research”, 4thed., Prentice Hall,

**OUTCOMES:**

At the end of this course, the student will be able to:

- Outline the concept of research and identify different types of research.
- Formulate hypothesis and research design.
- Select appropriate data collection method for the research.
- Interpret the results from the data analysis.
- Write a research report and infer conclusions from it.

<b>MSC 2202</b>	<b>Derivatives and Commodity Markets</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- To enlighten the concept of trade market and minimal risks.
- Describe various methods of future time points.
- Elucidate the difference between futures and options.
- Explain the durability and open supply of the commodity.
- Awareness of commodity dealing in NCDEX and MCX.

**MODULE - I Introduction to Derivatives 10**

Meaning of Derivatives, Types of Derivative Contracts, History of Financial Derivatives Markets, Exchange-traded Markets and OTC Markets, Participants in a Derivative Market, Economic Function of Derivative Market, Overview of Indian Derivative Market

**MODULE II Future Contracts, Mechanism and Pricing 11**

Forward Contracts, Limitations of forward markets, Introduction to Futures, Distinction between Futures and Forwards Contracts, Futures Terminology, Futures Payoffs, Pricing Stock Futures, Applications of Stock Futures

**MODULE III Option Contracts, Mechanism and Applications 11**

Option Terminology, Comparison between Futures and Options, Options Payoffs, Application of Options, Variables affecting Option Pricing, The Black Scholes Merton Model for Option Pricing, The Greeks

**MODULE IV Commodity Derivatives 10**

Introduction, Meaning, Definitions, Commodity Exchange, Role of Commodity Exchanges, Commodity Derivative Markets in India, Latest Developments

**MODULE V Derivatives Exchanges in India- NCDEX & MCX 10**

Introduction, Meaning, Structure of NCDEX, Spot Pricing Polling, Exchange Membership, Commodities Traded on the NCDEX Platform, Trading and Instruments of Trading, Pricing Commodity – Futures, Using commodity Futures, Clearing and Settlement System.

**L –52; TOTAL HOURS – 52****TEXT BOOKS:**

Dr. Manu Sharma, “Financial Derivatives”, 2015.

**REFERENCES:**

1. NCFM study materials Latest Editions.
2. John Chull, “Options, Futures, and Other Derivatives”, 9th Edition, Pearson. 2016.
3. Sunil Parameswaran, “Fundamentals of Financial Instruments: An Introduction to Stocks, Bonds, Foreign Exchange and Derivatives”, 2012.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Outline the concept of derivative trade markets.
- Identify the standardized forward contract.
- Illustrate the price fixation of the derivative product.
- Explicate the nature of the commodity market in India.
- Explain the process of commodity dealings in exchange markets

<b>MSC 2209</b>	<b>Commercial Banking</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Review the concept of banking regulation act 1949
- Elucidate deposits and advances of the central bank.
- Demonstrate the Negotiable Instruments.
- Establish conceptual understanding of E-Banking and its applications.
- Explain the procedure of electronic fund transfer.

**MODULE - I Introduction 13**

Origin and development of banks- Banking Regulations Act 1949- Definition of Banking, Licensing –opening of branches- importance and functions of banks – inspection. Commercial banks- Universal banking.

**MODULE II Deposits and Advances 13**

Central bank – Reserve bank of India – Objectives – organization – functions – monetary policy – credit control measures and their effectiveness. Management of Deposits and advances- classification and nature of deposit accounts and advances, -principles of sound bank lending.

**MODULE III Negotiable Instruments 13**

Relationship between banker and customer- special types of bank customers - Negotiable instruments – definition – features – promissory note, bill of exchange and cheque- holder and holder in due course- crossing of cheque –Types of crossing – Endorsement –Negotiation & Dishonor and discharge of Negotiable instrument – protection of collection banker and paying banker.

**MODULE IV E-Banking 13**

Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks ATM –Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – cash deposit machine CDM, coin vending machine, MICR Cheques – Benefits.

**MODULE V Electronic Fund Transfer (EFT) 13**

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing

Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. Demate account –ASBA

**L –52; P-13; TOTAL HOURS – 65**

**TEXT BOOKS:**

KPM Sundharam & PN Varhney (2010) Banking theory law and practice,  
Sultan Chand & Sons, Publication, New Delhi.

**REFERENCES:**

1. Banking and Financial Systems – B. Santhanam (Margham Publishers)
2. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
3. Indian Banking – Parameswaran – S. Chand and Co.
4. Banking Law Theory and Practice – Tanon
5. Banking Law Theory and Practice – Sherlaker & Sherlaker

**OUTCOMES:**

At the end of this course, the student will be able to:

- Describe the concept of banking regulation act 1949.
- Assess the deposits and advances about banking and apply in practical.
- Provide good foundation of Negotiable Instruments
- Apply the knowledge of e - banking and solve technical problems.
- Identify the impact of electronic fund transfer in banking.

<b>MSC 2204</b>	<b>Financial Services</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Outline the concept of financial sectors and the various services provided.
- To elucidate the types of leasing and hire purchase financing.
- State the importance of cash flow management.
- Discuss scope and nature of merchant banking services in India.
- Describe the standardization of a credit agency.

**MODULE - I Introduction to Financial Services 10**

Meaning, nature, scope of financial Services, Types of financial services: Fund based and Fees based services, Need and the market of various financial Services, Growth of Financial Services in India, Problems faced in financial services sector

**MODULE II Leasing and Hire-Purchase Financing 11**

Leasing: Conceptual framework, Types, Legal framework, Tax aspects of leasing and Financial Evaluation: Perspectives of both Lessee and Lessor; Hire-Purchase Financing: Conceptual framework, Legal framework, and Financial Evaluation

**MODULE III Factoring and Other Fund Based Services 11**

Factoring: Meaning, Concept and evolution of Factoring; Functions of a Factor; Types of Factoring; Factoring Vs Bills discounting; Advantages of Factoring: Forfeiting – an overview; Venture Capital Financing: Concept, Features, Need, Stages of financing, Exit Route; Consumer Credit and Housing Finance-An overview

**MODULE IV Merchant Banking Services 10**

Concept, Growth, Merchant Banking in India, Policy measures, Institutional Structure, Legal and Regulatory Frameworks, Role of Merchant Banker in Appraisal of Projects, Designing Capital Structure and Instruments, Issue Pricing, and Preparations of Prospectus



**MODULE V          Credit Rating and Other Fee Based Services          10**

Introduction, Regulatory Framework, Credit Rating Agencies, Rating Process and Methodology, Rating Symbols and Grades; Overview of Stock Broking, Depository Services, Custodial Services, and Corporate Restructuring.

**L –52; TOTAL HOURS –52**

**TEXT BOOKS:**

Khan, M .Y, “Financial Services”, 4th Edition, Tata McGraw Hill, 2013.

**REFERENCES:**

Dr.Gurusamy, “Merchant Banking and Financial Services”, 2nd Edition, Tata McGraw Hill, 2009.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Summarize the need and growth of financial services.
- Interpret the impact of leasing and hire purchasing in finance evaluation.
- Illustrate the features of venture capital and forfeiting.
- Explicate the design of the capital structure of the firm.
- Analyze the efficient markets and investment decisions.

<b>MSC 2206</b>	<b>Introduction to Financial Planning</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Introduction to financial concept, planning, process of financial planning and the role of financial planner.
- Applications of retirement planning, principles and retirement strategies.
- Elucidate Investment planning, types, role and risk involved in investment planning.
- Introduction to analysis of risk and portfolio management.
- List the role of insurance, its types and their uses in financial planning.
- 

**MODULE - I Introduction to Financial Planning 10**

Meaning and Importance of Financial Planning; Major Areas of Financial Planning; Growth of Financial Planning Profession in India; Role of a Financial Planner; Financial Planning Process: Establishing and Defining Client Relationship; Collecting Client Information; Analyzing Client's Financial Status, Risk Profile, and Determining Financial Goals; Developing and Presenting Financial Planning Recommendations; Implementing Financing Planning Recommendations; Monitoring and Reviewing Client's Situation

**MODULE II Leasing and Hire-Purchase Financing 11**

Leasing: Conceptual framework, Types, Legal framework, Tax aspects of leasing and Financial Evaluation: Perspectives of both Lessee and Lessor; Hire-Purchase Financing: Conceptual framework, Legal framework, and Financial Evaluation

**MODULE III Investment Planning -I 11**

Array of Investment Products, Types of Investment Risk, Product Profiling based on Inherent Risk and Tenure, Risk Profiling of Investors, Financial Asset Allocation Strategies, Investment Planning for Achieving Financial Goals, Analysis of Return: Time Weighted Return, Rupee Weighted Return, Real Return, Nominal Return, Holding Period Return, Compounded Annual Growth Rate, Yields.

**MODULE IV Investment Planning -II 10**

Analysis of Risk: Beta and Portfolio Beta, Standard Deviation, Variance, Semi-Variance, Covariance, and Correlation; Active Investment Strategies, Passive Investment Strategies.

**MODULE V Portfolio Management 10**

Investment Portfolio Management; Diversification and Portfolio Risk, Portfolio; Return and Risk, Measurement of Co movements in Security Returns, Calculation of Portfolio Risk, Efficient Frontier; Optimal Portfolio; CAPM, CML, SML, Sharpe, Treynor and Jensen Ratios; Revision of Portfolio.

**L –52; TOTAL HOURS –52**

**TEXT BOOKS:**

C.E. Scott Brewster, “Financial Planning Handbook”, 2015.

**REFERENCES:**

1. Jack R. Kapoor, Les R. Dalai, Robert J. Hughes., “Focus on Personal Finance”, 4th Revised Edition. McGraw-Hill Education, 2012.
2. S. K. Bagchi, “Wealth Management”, 1st edition. Jaico Publishing House, 2009.
3. Dun, Bradstreet, “Wealth Management” 1st edition. McGraw Hill, 2009.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Outline the concept, its importance and role of financial planning.
- Explain the factors and strategies of retirement planning
- Analyze and calculating returns and yields of various investment strategies.
- Explain the different tools of risk management in financial planning.
- Classify the various insurances used in financial planning.

<b>MSC 2207</b>	<b>Cost Accounting</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Outline the elements of marginal costing and its importance in cost income statement.
- Explain different methods and techniques of cost control, cost management and cost accounting.
- Describe the concept of Strategic cost, business process reengineering and the strategic management issues in relation to elements of cost.
- Illustrate Activity based costing system and the concept of Life cycle costing.
- Elucidate the concepts of Just in time, Kaizen and lean cost management and their applications in the industry.

**MODULE - I Introduction to Cost Accounting 10**

Introduction, Meaning and Definition of Cost, Costing and Cost Accounting; Objectives of Costing, Comparison between Financial Accounting and Cost Accounting, Designing and Installing a Cost Accounting System; Cost Concepts, Classification of Costs, Cost Unit, Cost Centre; Elements of Cost; Preparation of Cost Sheet ;Tenders and Quotations.

**MODULE II Activity Based Costing 11**

Activity Based Costing – Meaning, Need, Advantages and Disadvantages, Comparison with Traditional Costing Methods, concept of Cost Card, ascertainment of full production cost per unit using Activity based costing- use of activity based costing in improving the efficiency of repetitive overhead activities, direct customer profitability and distribution channel profitability.

**MODULE III Relevant Costing 11**

Analysis of relevant cost with other cost concepts-relevant benefits sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-non-relevant costs- opportunity costs. Relevant costs of material, relevant cost of Labour. Relevant cost of non-current assets.

**MODULE IV      Process Costing      10**

Process costing –Concept – Process Costing with losses and gains Normal loss and scrap value–Abnormal losses and gains – Work in progress and equivalent units- Concept- opening work in progress different degrees of completion- Joint and by products (Including inter-process profit and equivalent production) preparation of process accounts and joint and by products).

**MODULE V      Digital Costing      10**

Features of Digital Costing – Costing applied to digital cost objects.

**L – 52; TOTAL HOURS – 52**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

S P Jain and K L Narang, “Cost and Management Accounting”, Jain book agency, 2016.

**REFERENCES:**

1. Shashi K. Gupta and R. K. Sharma, “Management Accounting”, Kalyani Publishers / LyallBk Depot, 2014.
2. Khan and Jain, “Management Accounting Text Problems & Cases”, Tata Mcgraw Hill Publishing Co Ltd, 2016.
3. M. N. Arora, “Accounting for Management”, Himalaya Publishing House, 2016.
4. M. E. Thukaram Rao, “Management Accounting”, 1st edition, New Age International Ltd. , 2009.
5. Alexander, David and Britton Anne., “Financial Reporting” 4th ed., International Thomson Business Press, 2014.
6. Anthony, Robert N. and Reece, James. “Accounting Principles”, 6th ed., Aitbs Delhi, 2010.
7. Ormiston Aileen and Fraser Lyn M., Understanding Financial Statements, 9th ed., Prentice-Hall, 2010.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Illustrate the costing process, methods and techniques.
- Explain elements of cost.
- Identify different techniques of material costing, labour costing, and overhead costing.
- Prepare process costing
- Illustrate digital costing concepts.

<b>MSC 2208</b>	<b>Management Accounting</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Outline the elements of marginal costing and its importance in cost income statement.
- Explain different methods and techniques of cost control, cost management and cost accounting.
- Describe the concept of Strategic cost, business process reengineering and the strategic management issues in relation to elements of cost.
- Illustrate Activity based costing system and the concept of Life cycle costing.
- Elucidate the concepts of Just in time, Kaizen and lean cost management and their applications in the industry.

**MODULE - I Introduction to Management Accounting 10**

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations– Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

**MODULE II Cost, Volume & Profit and break even analysis 11**

Marginal cost equations, Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Break even Chart – Profit Volume Chart contribution break even chart, contribution to sales ratio.

**MODULE III Marginal Costing and Absorption Costing 11**

Concept of marginal costing – contribution-marginal costing income statement – absorption costing- concept- Absorption costing income statement- differences between absorption costing and marginal costing-The advantages and disadvantages of absorption and marginal costing - The effect of absorption and marginal costing on inventory valuation and profit determination- Reconciling profits reported under the different method- Impact on Pricing.

**MODULE IV Tactical Decision making 10**

Applications of Marginal Costing - Make or Buy Decision, Key factor/ limiting factor, Accepting or Rejecting the Export Offer, Pricing decisions, Selecting the Suitable

Product Mix, introduction of new product, operate or shut down decisions etc.

**MODULE V      Ratio Analysis      10**

Ratio Analysis-Meaning and Importance, Classification of ratios: Liquidity ratios, Solvency/Capital Structure Ratios, Turnover ratios, Profitability ratios, Valuation ratios

**L – 52; TOTAL HOURS – 52**

**PROPORTION OF THEORY : PROBLEM – 20:80**

**TEXT BOOKS:**

Khan & Jain, "Management Accounting", Tata McGraw Hill, 2016.

**REFERENCES:**

1. S.K.R. Paul, "Management Accounting", New Central Book Agency
2. Private Ltd., Calcutta, 2014.
3. Charles T. Horngren, George Foster, Srikant M. Data, "Cost Accounting: A Managerial Emphasis", Prentice Hall of India, New Delhi.
4. Roger Cowe, "Hand Book of Management Accounting", A Grower Handbook.
5. S. Mukherjee & A.P. Roy Chowdhury, "Advanced Cost and Management Accountancy", New Central Book Agency, Calcutta.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Recognize the importance of management accounting and its role in a business.
- Compare Cost Accounting, Management Accounting and Financial Accounting.
- Apply marginal costing techniques for managerial decision making.
- Prepare different types of tactical decision making.
- Apply techniques of ratio analysis.





**MODULE V                    Information Technology Act                    13**

Definition, Digital signature, Electronic governance, Attribution, acknowledgement & dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties & adjudication, Appellate tribunal, offences

**L –65; TOTAL HOURS –65**

**TEXT BOOKS:**

N. D. Kapoor, "Elements of Mercantile Law", 3rd edition, Sultan Chand and Company, 2006.

**REFERENCES:**

1. Satyanarayana G, "Business Law", 3rd edition, Apollo Publishers, 2009.
2. S.S. Gulshan & G. K. Kapoor, "Business Law Including Company Law", New Age International, 2014.
3. Akhileshwar Pathak, "Legal Aspects of Business", Tata McGraw Hill, 5th Edition, 2013.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Demonstrate the framework of Indian Contract act.
- Illustrate the formation and winding up of Indian partnership act.
- Describe the formation of company, MOA, AOA and winding up concept of company.
- State the features of limited liability in accordance with partnership and company law.
- Devise the information technology act and its uses in the organisation.

<b>MSC 3103</b>	<b>Insurance and Risk Management</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>5</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Outline the concept of Insurance, risk management and the principles of risk pooling.
- Overview of Insurance contract and the legal requirements of an Insurance Contract.
- Elucidate the concept of Life Insurance, components of Insurance policies and the procedure for identifying the need for Life Insurance.
- Various types of general insurance and the need of general insurance in business organizations.
- Regulatory framework for Insurance business and the role of IRDA in Insurance Industry.

**MODULE - I                      Introduction to Insurance and Risk Management                      12**

Introduction to Insurance, Basic Concepts of Insurance, Fundamental Principles of Insurance, Meaning of Risk, Types of Pure Risk, Principle of Risk Pooling, Methods of Handling Risk, Meaning and Objective of Risk Management, Steps in Personal Risk Management, Risk Control and Risk Financing

**MODULE II                      Insurance Contract and Legal Liability                      12**

The Insurance Contract, Important Terms in Insurance Contract, Analysis and Selection of Insurance Products, Legal Liability: Intentional Torts, Absolute Liability, Law of Negligence, Special Tort Liability Problems, Civil Justice System, IRDA Act, 1999.

**MODULE III                      Life Insurance                      15**

Meaning of Life Insurance; Analysis of Life Insurance Needs; Types of Life Insurance Policies: Term Insurance, Whole Life Policy, Endowment Policy, Investment Linked Insurance; Calculation of Claim Amount and other Benefits, Other Provisions of Life Insurance Contracts, Keyman Insurance.

**MODULE IV                      General Insurance                      13**

Health Insurance and Accident Insurance: Individual Health Insurance, Group Health Insurance Policies, Personal and Group Accident Insurance; Personal



<b>MSC 3104</b>	<b>Fundamentals of Business Taxation</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- To give a clear insight into constitutional Framework of GST amidst students
- To create a deep insight into the need and challenges of GST
- To make students get better understanding on the provisions of CGST
- To familiarize students on the IGST provisions
- To enlighten students with the provisions relating to compensation Cess Act

**MODULE - I Introduction to Indirect taxation 9**

Introduction-constitutional scheme of indirect taxation in India before GST - historical evolution of indirect taxation in post-independence India till GST- international perspectives on GST /VAT- need for GST in India- challenges in designing GST - design of Indian GST act- GST legislation- GST: impact on Indian economy- challenges & future ahead.

**MODULE II Composition Scheme 9**

CGST: Commencement-Definition-Composition Rules-Registration-Determination of Value of Supply. CGST: Input Tax Credit- Tax Invoice- Credit & Debit Notes-Accounts and Records- Returns- Payment of Tax.

**MODULE III Payment of GST 9**

Payment of GST: Introduction, Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS & TCS, Self-Examination Questions

**MODULE IV Refund Rules 6**

CGST: Refund- Assessment & Audit- Appeals & Revisions- E-Way Rules

**MODULE V IGST rules 6**

IGST: Its Provisions – Compensation Cess Act : Its Provisions

**L –39; TOTAL HOURS –39**

**TEXT BOOKS:**

Dr. Mehrotra and Prof. V.P. Agarwal, Goods and Services Tax, SahityaBhawan Publications, Latest edition.

**REFERENCES:**

1. Datey.V.S; Indirect taxes, Taxmann's Publications
2. ICAI materials; Indirect Tax Laws; Updated editions.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Explain how on the evolution of GST act in India took place and its importance.
- Describe the rules of CGST in India.
- Illustrate the procedure for making GST payment.
- Elaborate the refund and assessment rules.
- Explain the IGST and compensation provisions.

**SEMESTER-VI**

<b>MSC 3201</b>	<b>Behavioral Finance</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Provide conceptual framework of Behavioral Finance.
- Demonstrate association of behaviour finance with other subjects.
- Illustrate the bias components and its role in investment decisions.
- Discuss the application of bias components in advising the investors.
- Identify the role of special behavior components in investment decision making.

**MODULE - I Introduction to Behavioral Finance 10**

Definition, Nature, Scope, Objectives and Significance of Behavioral Finance, Traditional Vs Behavioral Finance, Market Anomalies, Psychographic models used in Behavioral finance.

**MODULE II History of Behavioral Finance 10**

Historical perspective on the link between Psychology and Economics, Psychology and Economics application of Bias Diagnosis, Quantitative guidelines for incorporating behavioral finance in asset allocation.

**MODULE III Investor Biases I 11**

Introduction to Investor Biases, Anchoring and Adjustment Bias, Cognitive Dissonance Bias, Self-Attribution Bias, Illusion of Control Bias, Conservatism Bias, Ambiguity Aversion Bias.

**MODULE IV Investor Biases II 11**

Endowment Bias, Self-Control Bias, Optimism Bias, Mental Accounting Bias, Loss Aversion Bias, Regret Bias – Meaning and application in the industry for advising investors.

**MODULE V Special Topics in Behavioral Finance 10**

Gender, Personality Type and Investor Behaviour, Investor Personality, Types, Neuro Economics.

**L –52; TOTAL HOURS –52****TEXT BOOKS:**

Parana Chanda, Behavioral Finance, Tata McGraw Hill Publication, latest edition.

**REFERENCES:**

1. Micheal M Pompain, Behavioral Finance and Wealth Management, John Wiley & Sons.
2. James Montier, Behavioral Finance, Wiley Finance Publishers.
3. Burton and Shah, Behavioral Finance: Understanding the social, cognitive and economic debates, Wiley Finance Publishers.
4. Richard H Thaler, Advances in Behavioral Finance, Russell Sage Foundation.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Describe the concept and evolution of Behavioral Finance.
- Explaining relationship of behavioral finance with other subjects
- Enumerate the bias components and its role in investment decisions.
- Enunciate the application of bias components in advising the investors.
- State the role of special behavior components in investment decision making.
- Apply the basic accounting principles and identify the steps in the accounting process.





**TEXT BOOKS:**

Vinod Kumar; Atul Gupta & Manmeet Kaur, Financial Markets Institutions & Financial Services, 2017 Edition, Taxmann Publication.

**REFERENCES:**

1. National Institute of Securities Markets (NISM), Securities Markets Foundation, 2019 Edition, Taxmann Publication.
2. L. M. Bhole, Financial Institutions and Markets: Structure, Growth and Innovations, Tata McGraw-Hill Education, 2004

**OUTCOMES:**

At the end of this course, the student will be able to:

- Explain the constituents of financial markets.
- Illustrate the components of capital market.
- Describe the functions of money market in detail.
- Elaborate the public issue process.
- Demonstrate how secondary market works.

**ELECTIVES**

<b>MSCX 01</b>	<b>Enterprise Resource Planning</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Describe the meaning, evolution, Growth and importance of ERP.
- State the requisites for implementing ERP in an Organisation.
- Explain various technologies used in ERP.
- Understand various tools used to implement ERP system.
- Elucidate ERP Life cycle and its application.

<b>MODULE I</b>	<b>Introduction to ERP</b>	<b>10</b>
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Evolution of ERP; what is ERP? Reasons for the Growth of ERP; Scenario and Justification of ERP in India; Evaluation of ERP; Various Modules of ERP; Advantage of ERP- Various vendors of ERP.

<b>MODULE II</b>	<b>An Overview of Enterprise</b>	<b>11</b>
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Integrated Management Information; Business Modelling; ERP for Small Business; ERP for Make to Order Companies; Business Process Mapping for ERP Module Design; Hardware Environment and its Selection for ERP Implementation.

<b>MODULE III</b>	<b>ERP and Related Technologies</b>	<b>10</b>
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Business Process Reengineering (BPR); Management Information System (MIS); Executive Information System (EIS), Data Warehousing, Data Mining, On-Line Analytical Processing; Decision support System (DSS); Supply Chain Management (SCM)- Expert System software.

<b>MODULE IV</b>	<b>ERP System</b>	<b>10</b>
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Introduction; Finance, Plant Maintenance, Quality Management, Materials Management, Introduction to SAP, Uses of SAP – Business Intelligence- Various wireless technologies used in ERP – Future of ERP trends- Cloud Computing.

<b>MODULE V</b>	<b>ERP Implementation Life Cycle</b>	<b>11</b>
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Issues in Implementing ERP Packages; Pre-evaluation Screening; Package Evaluation; Project Planning Phase; Gap Analysis; Reengineering; Configuration;

Implementation; Team Training; Testing; Going Live; End-User Training; Post Implementation (Maintenance Mode).

**L – 52; TOTAL HOURS – 52**

**TEXT BOOKS:**

1. Khalid Sheikh, "Manufacturing Resource Planning (MRP II) with Introduction to ERP; SCM", McGraw-Hill, 2002.

**REFERENCES:**

1. K.B. Hendricks, V.R. Singhal, and J.K. Stratman., "The Impact of Enterprise Systems on Corporate Performance: A study of ERP, SCM, and CRM System Implementations, Journal of Operations Management", Elsevier, 2015.
2. Christian N. Madu, "ERP and Supply Chain Management", CHI, 2005.
3. Glynn C. Williams, "Implementing SAP ERP Sales & Distribution", McGraw-Hill, 2008.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Illustrate the utility of ERP applications in an Organization.
- Explain the ERP modules and Business Process Mapping
- To list ERP related domains such as MIS, DSS and SCM.
- Summarize various technologies used in ERP.
- Demonstrate the application of ERP in business organization.

<b>MSCX 02</b>	<b>Human Resource Management</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- Develop the knowledge, skills and concepts needed to resolve actual human resource management problems or issues.
- Manage the employment relationship, which is a shared responsibility between employers, management, human resources specialists, and employees.
- Assess training requirements and design a successful orientation and training program.
- Evaluate the procedures and practices used during Performance Appraisal.
- Explain the responsibilities of management, HRM specialists, managers, and employees in managing the employment relationship.

**MODULE I INTRODUCTION 10**

Introduction, Evolution, Scope, Nature, Significance, HRM vs. Personnel Management- Strategic Human Resource Management - Role of HR Managers, Human Resource Planning: HRP process, Barriers and Prerequisites for Successful HRP.

**MODULE II RECRUITMENT & SELECTION 10**

Recruitment: Recruitment Process and Methods - Selection: Selection Process, Test & Interviews - Placement: Orientation and its Prerequisites.

**MODULE III TRAINING & DEVELOPMENT 12**

Training: Training Objectives, Need & Importance, Training process. Development: Managers Development - On-the-job and off-the-job Training & Development Methods.

**MODULE IV PERFORMANCE APPRAISAL 10**

Performance Management system- Performance Appraisal: Features, Objectives, Benefits, Limitations and Process - Performance methods: Traditional and Modern methods.



<b>MSCX 03</b>	<b>Corporate Restructuring</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Describe the concept, meaning and scope of corporate restructuring.
- Discuss the process and legal framework of Merger and Acquisition
- Illustrate key concepts of Mergers and acquisition
- Explain the procedure and techniques for valuing the business entity for corporate restructuring.
- Describe the documentation process in corporate restructuring.

**MODULE I Corporate Restructuring 10**

Meaning, Importance, and Scope of Corporate Restructuring, Compromises, Arrangements, Mergers & Amalgamations; Demergers & Slump Sale, Business Sale; Joint Venture, Strategic Alliance, Reverse Merger Disinvestment; Financial Restructuring (Buy-back, Alteration & Reduction).

**MODULE II Acquisition of a Business Entity 12**

Merger and Acquisition – Meaning, Acquisition of Company; Takeover of Listed Companies (i) Legal Framework (ii) Process & Compliances; Cross Borders Takeovers – Procedure.

**MODULE III Process of Merger and Acquisition 10**

Key Concepts of M&A, M&A Due Diligence, M&A Valuation, M&A Structure finalization, Post transaction integration.

**MODULE IV Documentation 10**

Drafting of Scheme; Drafting of Notice and Explanatory Statement; Drafting of application & Petition.

**MODULE V Business Valuation 10**

Type of Valuations; Valuation Principles & Techniques for Merger, Amalgamation, Slump Sale, Demerger; Principles & Techniques of Reporting; Relative valuation and Swap ratio.

**L –52; TOTAL HOURS –52**

**TEXT BOOKS:**

1. Financial Management, 2nd Edition by P C Tulsian, S. Chand Publications

**REFERENCES:**

1. Master Guide to Merger and Acquisition in India – Tax and Regulatory, 4th Edition, CCH India
2. Mergers & Acquisitions and Corporate Valuation, Dr. Manu Sharma, Wiley Publication.
3. Accounting for Amalgamation -AS-14 (Revised) issued by the Ministry of Corporate Affairs.
4. Business Combination (Ind AS -103) issued by the Ministry of Corporate Affairs.

**OUTCOMES:**

At the end of this course, the student will be able to:

- State the concept, meaning and scope of corporate restructuring.
- Elaborate the process and legal framework of Merger and Acquisition.
- Describe due diligence, valuation, structure finalization and post transaction integration.
- Enumerate the procedure and techniques for valuing the business entity for corporate restructuring.
- Explain the documentation process in corporate restructuring.

<b>MSCX 04</b>	<b>Fundamentals of Marketing</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

The objectives of the course are,

- To acquaint the students with the basics of marketing to make them understand the consumer behavior and buying motives.
- To equip students with Product and Pricing Knowledge
- To impart knowledge on Sales Forecasting
- To understand the channels of distribution.
- To impart the knowledge of Integrated Marketing Communications

**MODULE I INTRODUCTION 13**

Nature, Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

**MODULE II PRODUCT 13**

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging – Market segmentation – needs and basis of segmentation.

**MODULE III PRICING & SALES FORECASTING 13**

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision. Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion.

**MODULE IV CHANNELS OF DISTRIBUTION 13**

Definition – Function - Importance- Types – Different Channels of Distribution – Market Consideration – Intensity of Distribution – Channel Conflict – Causes – Managing Conflict

**MODULE V PROMOTION 13**

Marketing Communication, Integrated Marketing Communications (IMC), and Promotion Mix Strategies – Push and Pull Strategy, Advertising and Public Relations, Personal Selling and Sales Promotion, Sales Promotion - Trade Shows, Trade Sales



Promotion, Consumer Sales Promotion. Publicity and direct marketing.

**L – 52; T – 13; Total Hours –65**

**TEXT BOOK:**

1. Philip Kotler, "Marketing Management", Pearson Education, 06-Jan-2015.

**REFERENCES:**

2. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995
3. Slanton , W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.
4. Ramaswany Namakumari, "Marketing Management", Macmillan India Limited, 2002.

**OUTCOMES:**

On successful completion of this course students are able to

- Outline the concept of marketing and describe the elements of marketing mix.
- Identify the product development process and categorize the segmentation
- Conclude the price of the product.
- Build up an idea about channels of distribution in new pattern.
- Predict the sales and discover the promotional methods.

<b>MSCX 11</b>	<b>Legal Aspects in Banking and Insurance</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- To let the students, discuss and understand the importance of the Banking System in India.
- To apply the Basic knowledge of Legal Aspects of Banking Operations for the students.
- To enhance the students for their ability and professional skills in Ethics and Corporate Governance in Banks
- To let the students, discuss and understand the importance and overview of Insurance Companies in India.
- To develop the competencies and knowledge for Insurance Law and Practice in India among the students.

**MODULE I Overview of Banking System 14**

Definition of 'bank', 'banker', 'banking', 'banking companies'; Development of banking business and companies; Regulations and restrictions; Powers and control exercised by the Reserve Bank of India. History of Banking in India, Bank Nationalization and social control over banking, Contract between banker and customer: their rights and duties, Role and functions of Banking Institutions

**MODULE II Corporate Affairs, Accounting and Reporting 13**

Case Laws on Responsibility of Paying and Collecting Banker Indemnities or Guarantees - Scope and Application – Obligations of a Banker - Precautions and Rights - Laws relating to Bill Finance, Letter of Credit and Deferred Payments - Laws Relating to Securities - Valuation of Securities - Modes of Charging Securities Lien, Pledge, Mortgage, Hypothecation etc. Registration of Firms/Companies - Creation of Charge and Satisfaction of Charge.

**MODULE III Ethics and Corporate Governance in Banks 08**

Ethics and Business, Corporate Governance, Corporate Social Responsibility, Governance in Financial Sector.

**MODULE IV Overview of Insurance 08**

Meaning, nature and significance; essential requirements and principles of

insurance; re-insurance; nationalisation of insurance business in India; Insurance Regulatory Development Authority Act.

**MODULE V Insurance Law and Practice 09**

Law relating to Life Insurance-General Insurance- Accident and motor insurance - Deposit and credit insurance- Marine insurance. Insurance surveyorship- Appointment, legal provisions and licensing, functions.

**L -52; TOTAL HOURS -52**

**TEXT BOOKS:**

1. M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S.K.Kataria

**REFERENCES:**

1. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.
2. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
3. Banking Law & Practice, Orient law House, New Delhi
4. S.N Gupta, Banking Law in Theory & Practice, Universal Law Publishers, Delhi

**OUTCOMES:**

At the end of this course, the student will be able to:

- Discuss and understand the importance of the Banking System in India.
- Explain of Legal Aspects of Banking Operations.
- Describe CSR and Governance in financial sector
- Discuss the importance and overview of Insurance Companies in India.
- Illustrate the legal provisions of general insurance

<b>MSCX 12</b>	<b>Industrial Psychology</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- To brief overview of industrial psychology and motivation to work
- Appreciate the applicability of decision making process in work
- Elaborate the characteristics of leadership in organisation
- To impart the knowledge the of functions of organizational culture and change
- Application of Personality theory in organization

**MODULE I Introduction and Motivation to Work 10**

Nature and Meaning of Industrial Psychology, Role of Industrial Psychology, Organizational Attitude. Motivation & work behavior. (Theory X and Y, McClelland's, Need Theory, Herzberg's Two Factor Theory), Cultural Differences in Motivation.

**MODULE II Work Teams & Groups, Decision Making, 11**

Groups & work teams, Group Behavior, Group formation & development. Decision making process, individual influences, group decision process.

**MODULE III Organizational Design, Structure & Leadership 11**

Key organizational design process, Structural differentiations, Forces reshaping organizations; Leadership Leadership vs Management, Leadership Theories, Emerging issues in Leadership

**MODULE IV Organizational Culture & Managing Change 10**

Functions of organizational culture, Organizational Socialization, Assessing Cultural Values and Fit, Cross Cultural issues. Forces for change in Organization, Resistance to change, Lewin's Change Model

**MODULE V Personality and Organization Emerging Trends 10**

Meaning, Application of Personality theory in organization, traits, Common personality measurement tools. Complexity, challenges and choices in the future

**L –52; TOTAL HOURS –52**

**TEXT BOOKS:**

1. Nelson, Quick and Khandelwal, ORGB : An innovative approach to

learning and teaching Organizational Behaviour. A South Asian Perspective, Cengage Learning, 2012

**REFERENCES:**

1. Luthans, Fred, Organizational Behavior, McGraw Hill 2008
2. Udai Pareek, Understanding Organizational Behavior, Oxford University Press.
3. Robbins, Stephen, Organizational Behavior, Prentice Hall, India

**OUTCOMES:**

At the end of this course, the student will be able to:

- Explain the role of industrial psychology and motivational theories.
- Describe the group behavior and individual & group decision process
- Describe the characteristics of good leader
- Discuss the functions of organizational culture and change
- Illustrate the various personality measurement tools

<b>MSCX 13</b>	<b>Micro Finance</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Outline the concept of and development of Microfinance in Globe and in India.
- Elaborate on role and functioning of Microfinance Institutions in India.
- Discuss the various credit lending models in Microfinance.
- Describe the process of impact assessment for microfinance intervention.
- Identify risk involved in microfinance and various strategies used under it.

**MODULE I Introduction 10**

Meaning, Definition and concept of Microfinance, Microfinance Products: Microcredit, Micro savings, Micro insurance, Microfinance Services, Agricultural Microfinance.

**MODULE II Microfinance Institutions 11**

Supply of Microfinance: Non-institutional sources, Institutional Sources, Intermediation, Microfinance distribution Model.

**MODULE III Microfinance credit lending models 11**

Credit Lending Models: Association Model, Community Banking Model, Cooperative Model, Credit Union Model, Grameen Joint liability group model, Rotating Savings and Credit Association, Village Banking Models; Difference between SHG and JLG Model; SHG-Bank linkage Programmes in India.

**MODULE IV Impact Assessment in Microfinance 10**

Measuring Social Performance; Impact Assessment of Microfinance: Household level, Individual level, Enterprise level; Approaches of Impact Assessment: Target Vs Control Group, Before – After intervention model; Qualitative and Quantitative impact assessment methods

**MODULE V Risk Management 10**

Types of Risk in Microfinance: Functional Risk, Financial Risk, External Risk; Strategies for Risk Minimization.

**L –52; TOTAL HOURS –52**

**TEXT BOOKS:**

1. Debadutta K Panda, Understanding Microfinance, Wiley India Publications, latest edition.

**REFERENCES:**

1. Dr. V. Rengarajan, Microfinance-Principles and Approaches, Notion Press Publication.
2. Ananya Roy, Poverty Capital: Microfinance and the Making of Development, Routledge Publishers.
3. Ramesh Chandra Das, Microfinance and Its Impact on Entrepreneurial Development, Sustainability, and Inclusive Growth, IGI Global.
4. Suman P.M and Subramanyam M., Financial Inclusion through Micro Finance, New Century Publications.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Explain the concept of and development of Microfinance in Globe and in India.
- Enunciate on role and functioning of Microfinance Institutions in India.
- Enumerate the various credit lending models in Microfinance.
- State the process of impact assessment for microfinance intervention.
- Compare and illustrate various types of risk in microfinance.

<b>MSCX 14</b>	<b>Logistics Management in E- Commerce</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- To emphasize the importance of the Logistics Management in E Commerce.
- To impart knowledge with respect to latest integrated Logistics.
- To impart knowledge with respect to logistics packaging and Transportation.
- To develop competencies among the students to Retain logistics & Ecommerce professional.
- To develop competencies and knowledge of students to become Retain logistics and Ecommerce professionals in international market.

**MODULE I Concept of Logistics 12**

Introduction, Objectives, Concept of Logistics, Objectives of logistics, Types of logistics, Concept of Logistics Management, Evolution of Logistics, Role of Logistics in an Economy, Difference between Logistics and Supply Chain Management, Logistics and Competitive Advantage, Logistics Mix, Logistics in Organized Retail in India

**MODULE II Integrated Logistics 12**

Introduction, Objectives, Concept of Integrated Logistics, Inventory flow, Information flow, Operational Objectives of Integrated Logistics, Barriers to Integration, Organization structure, Measurement system, Inventory ownership, Information technology, Knowledge transfer capability, Logistical Performance Cycle, Logistics performance cycle, Manufacturing support performance cycle, Procurement performance cycle

**MODULE III Logistical Packaging and Transportation 12**

Logistical Packaging: Introduction, Objectives, Concept of Logistical Packaging, Design Consideration in Packaging, Types of Packaging Material, Packaging Costs. Transportation: Introduction, Objectives, Transportation System, Transportation Infrastructure, Different Modes of Transportation, Freight Management, Factors Affecting Freight Cost, Transportation Network, Containerization

**MODULE IV E-Commerce Logistics 08**

E-Commerce Logistics: Introduction, Objectives, Concept of E-Commerce,





<b>MSCX 15</b>	<b>Digital Marketing</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**OBJECTIVES:**

Specific learning objective of the course as follows:

- Explain the concept and development of Digital Marketing.
- Develop insight on Current Trends – Digital and Social Statistics (Infographics)
- Provide an introduction to Digital Marketing Platforms like Facebook, Twitter, YouTube, Pinterest, etc.
- Introduction to the basics of Search Engine Optimization (SEO) and Mobile Marketing
- Introduction to various strategies involved in Marketing products and Services Digitally.

**MODULE I Introduction to Digital Marketing 10**

Concept, Components of Digital Marketing, Need and Scope of Digital Marketing, Benefits of Digital Marketing, Digital Marketing Platforms and Strategies, Comparison of Marketing and Digital Marketing, Digital Marketing Trends.

**MODULE II Channels of Digital Marketing 11**

Digital Marketing, Website Marketing, Search Engine Marketing, Online Advertising, Email Marketing, Blog Marketing, Social Media Marketing, Audio, Video and Interactive Marketing, Online Public Relations, Mobile Marketing, Migrating from Traditional Channels to Digital Channels.

**MODULE III Marketing in Digital Era 11**

Segmentation – Importance of Audience Segmentation, How different segments use Digital Media – Organizational Characteristics, Purchasing Characteristics, Using Digital Media to Reach, Acquisition and Retention of new customers, Digital Media for Customer Loyalty.

**MODULE IV Search Engine Marketing and Online Advertising 10**

Importance of SEM, understanding Web Search – keywords, HTML tags, Inbound Links, Online Advertising vs. Traditional Advertising, Payment Methods of Online Advertising – CPM (Cost-per-Thousand) and CPC (Cost-per-click), Display Ads - choosing a Display Ad Format, Landing Page and its importance.

**MODULE V                      Social Media Marketing                      10**

Understanding Social Media, Social Networking with Face book, LinkedIn, Blogging as a social medium, Micro blogging with Twitter, Social Sharing with YouTube, Social Media for Customer Reach, Acquisition and Retention.

**L –52; TOTAL HOURS –52**

**TEXT BOOKS:**

1. Seema Gupta, Digital Marketing, McGraw Hill, 2017

**REFERENCES:**

1. Michael Miller, B2B Digital Marketing, 1e, Pearson.
2. Vandana Ahuja, Digital marketing, Oxford University Press.
3. Michael R Solomon, Tracy Tuten, Social Media Marketing, Pearson, 1e.
4. Judy Strauss & Raymond Frost, E-Marketing, Pearson.
5. Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson Publication House.

**OUTCOMES:**

At the end of this course, the student will be able to:

- Discuss the concept and development of Digital Marketing.
- Enunciate the insight on Current Trends – Digital and Social Statistics (Infographics).
- Explain an introduction to Digital Marketing Platforms like Facebook, Twitter, YouTube, Pinterest, etc.
- Describe the basics of Search Engine Optimization (SEO) and Mobile Marketing.
- Elucidate various strategies involved in Marketing products and Services Digitally.