

HSNC University, Mumbai

**(Established by Government of Maharashtra vide notification dated 30th October, 2019
under section 3(6) of Maharashtra Public Universities Act)**



Ordinances and Regulations

With Respect to

Choice Based Credit System (CBCS)

For the Programmes

Under

The Faculty of Commerce & Management

**With effect from the
Academic Year 2022-23**



HSNC UNIVERSITY, MUMBAI

Board of Studies in Faculties of Commerce & Management

Board of Studies in Commerce and Management Subject

- 1) Name of Chairperson/Co-Chairperson/Coordinator:-
 - a) Chair - Dr. Rita Khatri, Associate Professor, Department of Commerce, H. R. College. Email id khatririta@hrcollege.edu Mob 9324016060.
 - b) Co-chair - Prof Smarajit Padhe. Assistant Professor, K.C College Email id smarajit.padhi@kccollege.edu.in Mob no 7977676421.
- 2) Two to five teachers each having minimum five years teaching experience amongst the full time teachers of the Departments, in the relevant subject.
 - a) Dr Jasbir Sodi ,Assistant Professor ,Department of Commerce, H. R College Email id -jas.saj@rediffmail.com Mob: 9323895430
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- 3) One Professor / Associate Professor from other Universities or professor / AssociateProfessorfromcollegesmanagedbyParentBody;nominatedbyParent Body;-
 - a) Dr Khushpat Jain (HOD),Associate Professor, Sydenham College. Email id: ksjain2002@yahoo.com Mob - 9867799797.
- 4) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;
 - a) Dr Hasina Sayed (HOD),Associate Professor Jai Hind College. Email id : hasina.sayed@jaihindcollege.edu.in Mob: 9819121250
 - b) Dr Ketan Vira , Dean and Associate Professor at K.C College of Engineering and

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5) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussion on framing or revision of syllabus of that subject or group of subjects for one year.

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Ordinances and Regulations

With Respect to

Choice Based Credit System (CBCS)

**For the
Programmes
Under**

The Faculty of Arts & Commerce

**With effect from the
The academic year 2022-23**

Part I (Section A)

R. ** : The Definitions Of The Key Terms Used In The Choice Based Credit System And Grading System Introduced From The Academic Year 2020-2021 Are As Under:**

Outline of the Choice Based Credit System as outlined by the University Grants Commission:

1. **Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

2. **Elective Course:** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

2.1 **Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of **interdisciplinary** nature (to be offered by main discipline/subject of study).

2.2 **Dissertation/Project:** An elective course designed to acquire Special/advanced knowledge, such as supplement study/support study to project work, and a candidate studies such a course on his own with advisory support by a teacher/faculty member is called dissertation/project. A Project / Dissertation work would be of 6 credits. A Project / Dissertation work may be given in place of a discipline-specific elective paper.

2.3 **Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, to seek exposure is called a Generic Elective.

Note: A core course offered in a discipline/subject may be treated as an elective by another discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

3. **Ability Enhancement Courses (AEC):** The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement; SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

4. Choice Based Credit System (CBCS)

CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill-oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students.

5. Honours Program

To enhance employability and entrepreneurship abilities among the learners, through aligning Inter-Disciplinary / Intra Disciplinary courses with Degree Program. **Honours Program will have 40 additional credits to be undertaken by the learner across three years essentially in Inter / Intra Disciplinary course.**

A learner who joins Regular Undergraduate Program will have to opt for the Honours Program in the first year of the Program. However, the credits for honours, though divided across three years can be completed within three years to become eligible for award of honours Degree.

6. Program:

A Program is a set of course that are linked together in an academically meaningful way and generally ends with the award of a Degree Certificate depending on the level of knowledge attained and the total duration of the study.

7. Course:

A ‘course’ is essentially a constituent of a ‘program’ and may be conceived of as a composite of several learning topics taken from a certain knowledge domain, at a certain level. All the learning topics included in a course must necessarily have academic coherence, i.e. there must be a common thread linking the various components of a course. Several linked courses considered together are in practice, a ‘program’.

8. Bridge Course:

Bridge course is visualized as Pre-semester preparation by the learner before the commencement of regular lectures. For each semester the topics, whose knowledge is considered as essential for effective and seamless learning of topics of the Semester, will be specified. The Bridge Course can be conducted in online mode. Online content can be created for the Bridge Course Topics.

9. Module and Unit:

A course which is generally an independent entity having its own separate identity is also often referred to as a ‘Module’ in today’s parlance, especially when we refer to a ‘modular curricular structure’. A module may be studied in conjunction with other learning modules or studied independently. A topic within a course is treated as a Unit.

10. Self-Learning:

20% of the topics will be marked for Self-Learning. Topics for Self-Learning are to be learned independently by the student, in a time-bound manner, using online and offline resources including online lectures, videos, library, discussion forums, fieldwork, internships etc.

Evaluative sessions (physical/online), equivalent to the credit allocation of the Self Learning topics, shall be conducted, preferably, every week for each course. Learners are to be evaluated in real-time during evaluative sessions. The purpose of evaluative sessions is to assess the level of the students’ learning achieved in the topics earmarked for Self-Learning.

The teacher’s role in these evaluative sessions will be that of a Moderator and Mentor, who will guide and navigate the discussions in the sessions, and offer concluding remarks, with proper reasoning on the aspects which may have been missed by the students, in the course of the Self-Learning process.

The modes to evaluate self-learning can be a combination of the various methods such as written reports, handouts with gaps and MCQs, objective tests, case studies and Peer learning. Groups can be formed to present self-learning topics to peer groups, followed by Question and Answer sessions

and open discussion. The marking scheme for Self Learning will be defined under Examination and Teaching.

The topics stipulated for self-learning can be increased or reduced as per the recommendations of the Board of Studies and Academic Council from time to time. All decisions regarding evaluation need to be taken and communicated to the stakeholders preferably before the commencement of a semester. Some exceptions may be made in exigencies, like the current situation arising from the lockdown, but such ad hoc decisions are to be kept to the minimum possible.

11. Credit Point:

Credit Point refers to the 'Workload' of a learner and is an index of the number of learning hours deemed for a certain segment of learning. These learning hours may include a variety of learning activities like reading, reflecting, discussing, attending lectures/counselling sessions, watching especially prepared videos, writing assignments, preparing for examinations, etc. Credits assigned for a single course always pay attention to how many hours it would take for a learner to complete a single course successfully.

12. Credit Completion and Credit Accumulation:

Credit completion or Credit acquisition shall be considered to take place after the learner has successfully cleared all the evaluation criteria concerning a single course. Learner level of performance above the minimum prescribed level (viz. grades/marks obtained) has no bearing on the number of credits collected or acquired. A learner keeps on adding more and more credits as he completes successfully more and more courses. Thus the learner 'accumulates' course wise credits.

13. Credit Bank:

A Credit Bank in simple terms refers to stored and dynamically updated information regarding the number of Credits obtained by any given learner along with details regarding the course/s for which Credit has been given, the course-level, nature, etc. Also, all the information regarding the number of Credits transferred to different programs or credit exemptions given may be stored with the individual's history.

14. Credit Transfer:

(Performance transfer) When a learner completes a program, he/she is allowed to transfer his/her past performance to another academic program having some common courses and Performance transfer is said to have taken place.

15. Course Exemption:

Occasionally, when two academic programs offered by a single university or by more than one university, may have some common or equivalent course-content, the learner who has already completed one of these academic programs is allowed to skip these 'equivalent' courses while registering for the new program. The Learner is 'exempted' from 'relearning' the common or equivalent content area and from re-appearing for the concerned examinations. It is thus taken for granted that the learner has already collected in the past the credits corresponding to the exempted courses.

Part II (Section B)

Note: The Ordinances and Regulations given below apply to Under Graduate Programmes of the University.

O*****

The minimum duration of the Under Graduate Programme will be of 3 years in the Semester pattern i.e. from Sem. I to Sem. VI.

The degree will be awarded to a learner who completes 120 credits of the programme in a period of 3 to 6 years from the year of enrolment to semester VI.

If a learner does not earn 120 credits in 12 semesters from the year of enrolment to semester I, he/she may at his/her option transfer his/her performance in the existing/new program after establishing an equivalence between old and new syllabus. Such a performance transfer will be decided by the Board of Studies / Ad-hoc Board / Ad hoc Committee of the concerned subject. The admission to the program will be governed by the existing rules

O*** The fees for the transfer of credits or performance will be based on the number of credits that a learner has to complete for the award of the degree.**

R**** Credits earned at one institution for one or more courses under a given program will be accepted under another program either by the same institution or another institution either through Direct Performance Transfer or Course exemption.

R** The Scheme of Teaching and Examination:**

The Scheme of Teaching and Examination shall be divided into **TWO** components, **internal assessment and External assessment** (semester-end examination) for each course of the program.

The performance of the learners shall be evaluated in two components: Internal Assessment with 40% marks by way of continuous evaluation and by Semester End Examination with 60% marks by conducting the theory examination.

Internal Assessment: - It is defined as the assessment of the learners based on continuous evaluation as envisaged in the credit-based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

A). Internal Assessment–40%

40 marks

1. For Theory Courses

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester	15 Marks

2	One assignment based on curriculum (to be assessed by the teacher Concerned	10 Marks
3	Self-Learning Evaluation	10 Marks
4	Active participation in routine class instructional deliveries	05 Marks

2. For Practical Courses

Sr. No.	Particulars	Marks
1	Semester End Practical Examination	15 Marks
	Journal	
	Viva	
	Laboratory Work	
2.	One assignment/project with the class presentation to be assessed by teacher concerned	10 Marks
	Presentation	
	Written Document	
3	Self-Learning Evaluation	10 Marks
4	Active participation in routine class / Laboratory instructional deliveries	05 Marks

➤ Project and Assignment:

- Project or Assignment, which can in the following forms
 - Case Studies
 - Videos
 - Blogs
 - Research paper (Presented in Seminar/Conference)
 - Field Visit Report
 - Presentations related to the subject (Moot Court, Youth Parliament, etc.)
 - Internships (Exposition of theory into practice)
 - Open Book Test
 - Any other innovative methods

➤ Self-Learning Evaluation

- 20% of the topics of the curriculum are learned by the student through self-learning using online/offline academic resource specified in the curriculum. hence 20% of the lectures shall be allocated for evaluation of students on self-learning topics.

- The identified topics in the syllabus shall be learnt independently by the students in a time-bound manner preferably from online resources. Evaluative sessions shall be conducted by the teachers and will carry 10 Marks.
- The self-learning topics can be evaluated into 3-4 student groups on the topics .
- Prescribe time duration (in days) for completion of each group of the topic and earmark self-learning evaluation lectures in the timetable. hence each group of the topic can be assigned 3 regular lectures for this evaluation for the entire class.

3 Sub Topics

Each evaluative session shall carry 3 Marks (3 x 3 Units = 9 Marks). Students who participate in all evaluative sessions shall be awarded 1 additional Mark.

4 Sub Topics

Each evaluative session shall carry 2.5 Marks (2.5 x 4 Units = 10 Marks).

- Evaluation of self-learning topics can commence in regular lectures assigned for self-learning evaluation in the timetable
- All students will actively participate in the presentation of each of the sub-topics.
- SUGGESTIVE Methods for Evaluation of Self-learning topics IN LECTURES:
 - Seminars/presentation (PPT or poster), followed by Q&A
 - Objective questions /Quiz / Framing of MCQ questions.
 - Debates
 - Group discussion
 - You-Tube videos (Marks shall be based on the quality and viewership)
 - Improvisation of videos
 - Role Play followed by question-answers
 - Viva Voce
 - Any other innovative method

Student can be evaluated based on the quality of presentation, quality of Q&A, the framing of the quiz, conduct of quiz, performance in debate etc
- Teachers can frame other methods of evaluation also, provided that the method, duly approved by the college examination committee, is notified to the students at least 7 days before the commencement of the evaluation session and is forwarded for information and necessary action at least 3 days before the commencement of the evaluation session.

SEMESTER END EXAMINATION: - It is defined as the examination of the learners based on performance in the semester-end theory / written examinations.

B. Semester End Examination-60%

60 Marks

- 1) Duration – These examinations shall be of 2 hours duration.
- 2) Question Paper Pattern: -
 - i. There shall be four questions each of 15 marks.

- ii. All questions shall be compulsory with internal choice within the questions.
- iii. The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.



HSNC University, Mumbai
(2021-2022)

Ordinances and Regulations

With Respect to

Choice Based Credit System
(CBCS)

For the Programmes Under

The Faculty of Commerce and Management

For the programme

Bachelors of Commerce

Curriculum– Third Year Undergraduate Programme
Semester-V and Semester -VI

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Semester V

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- 6. Business Economics V**
- 7. Computer Systems and Applications I**
- 8. Export Marketing I**
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- 11. Investment Analysis and Portfolio Management I**

Semester VI

- 1. Financial Accounting II**
- 2. Management Accounting -II**
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Section D

Part 1- Preamble

The Bachelor of Commerce course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology.

The HSNC University follows the Choice Based Credit System (CBCS) which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. This is coupled with a focus on Project Based Learning and Industrial Training so as to enable the students become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

1. Course Objectives:

Semester V

UC-TCO-501 Financial Accounting I

- To make the Learners aware about Provisions of Companies Act, 2013 with reference to the preparation of Final Accounts of a Corporate Entity, Redemption of Preference Shares, and Redemption of Debentures.
- To acquaint learners with the theoretical and practical aspects of Redemption of Preference Shares.
- To acquaint learners with the theoretical and practical aspects of Redemption of Debentures.
- To enable learners to understand the fundamentals of Accounting for Corporate Restructuring (internal)
- To familiarise learners with the concepts of fundamentals of Accounting for Buy-back of shares.

UC-TCO-502 Business Management III-Management and Organization Development

- The course aims at understanding the nature of development of the organization the role of culture and the values in the organizational development and the process of organizational development.
- Considering the volatile and the ever-changing environment that forces organizational changes The course helps understanding the influence of these forces and the Change management models to drive the successful organizational change

UC-TCO-503-Management Accounting I

- To get students familiar with the various techniques of management accounting.
- To impart knowledge about the practical aspects of the subject.

- To develop financial analysis skills.
- To make students understand the importance and use of ratio analysis.
- To develop an understanding the of Management of Working Capital and the concept of projection of working capital among the students.
- To familiarize the students with the need for offering credit in the operation of business enterprises and discuss and design various elements of credit policy.
- To make students the various techniques available in monitoring receivables in order to speed up the collection process.

UC-TCO-504- Business Management V- Financial Management I

- To orient the learners on the objective functions, importance and limitations of financial management.
- To introduce the concept of vertical income statement and balance sheet.
- To calculate different accounting ratios and evaluate financial performance through financial ratios.
- To calculate future value, present value, present value of annuity, future value of annuity.
- To understand the concept of cash flow its need and importance

UC-TCO-505- Commerce V- Marketing

- To orient the learner on fundamentals of Marketing
- To familiarize learner with significant marketing decisions in marketing mix
- To provide the basic fundamental understanding of product, pricing, and physical distribution strategies
- To make learner aware of challenges in rural markets, importance of marketing ethics and competitive strategies

UC-TCO-506-Business Economics V

This paper aims at building strong fundamentals to varied challenges confronting the Indian economy with special reference to its developmental challenges. It aims at focussing on the globalised Indian economy and its various sectors like agriculture, industry, services etc

UC-TCO-507 Computer Systems and Applications I

- The course helps in obtaining a theoretical understanding of E-Commerce with its features, types, advantages and limitations
- The course is designed to provide the knowledge of My-SQL an open-source DBMS which is preferred by many industries.
- The course also contains Spreadsheets which are one of the most popular tools used for data visualization and analysis.

UC-TCO-508 Export Marketing I

- To understand the fundamental concepts of export marketing, exporter, importer and export promotion organizations.
- To understand the role, importance and need for Exports to all the stakeholders.

- To have fundamental understanding of marketing research, overseas exports, foreign trade policy, incentives, risk factors and exporting framework

UC-TCO- 509 Marketing Research I

- To understand the fundamentals of marketing research, including the function., significance, limitation and creating a research design.
- To understand various types of data collection techniques used in research.
- To familiarize learner with data processing, analyzing and reporting.

UC-TCO-510 Direct Tax

- To make the students aware about the provisions of the Income Tax Act.
- To enlighten the students with theoretical as well as practical aspects of Direct Taxation
- To acquaint learners about the process of Computing Taxable Income

UC-TCO-511 Investment Analysis Portfolio Management I

- To create financially independent youth.
- To cultivate a culture of consistent financial growth by teaching portfolio management.
- To train youth in multiple methods of analysing various financial assets.

Semester VI

UC-TCO-601 Financial Accounting II

- To make the students aware of Indian Accounting Standards.
- To familiarise learners with the concepts of amalgamations in the nature of mergers and acquisitions and their accounting as per AS-14 and also to understand the difference between Mergers and Acquisitions.
- To make the learners understand the meaning of foreign currency transactions, the need for conversion of foreign currency transactions in the reporting currency, recognition of exchange fluctuation, and its accounting.
- To acquaint learners about the significance of winding up of companies, their types and its accounting treatment.

UC-TCO-602 Business Management IV- Management Organisation Development

- To orient the learner regarding the Directing function through leadership, motivation and communication.
- To appraise the learner with the controlling function and the information management.
- To make the learner understand challenges and issues involved in management and how to overcome them.

UC-TCO-603-Management Accounting II

- To make the students aware about the techniques of Financial evaluations
- To enlighten the students with theoretical as well as practical aspects reading financial statements using various techniques
- To acquaint learners about the process preparing cash budgets and cash flow statements

- To develop understanding of Leverages

UC-TCO-604- Business Management VI- Financial Management II

- To introduce to students the concept of capital budgeting and its importance in decision making process.
- To impart to students about working capital and need to maintain optimum working capital level.
- To understand the concept of receivables management and optimum credit policy
- To calculate Dividend using various Dividend models

UC-TCO-605- Commerce- Human Resource Management

- To enable students to understand the basic concepts of human resource management recruitment and human resource planning.
- To develop an understanding of human resource development process by familiarizing students with the training and evaluation of training effectiveness
- To evaluate the importance of managing and motivating people towards the achievement of organizational goals.
- To gain knowledge of the leadership strategies for motivating people and changing organizational understand the concept of performance management in organizations and the relevance of the same for growth of the individual.
- To understand the significance of career planning and its relevance in charting the progression of one's profession

UC-TCO-606-Business Economics VI

This paper aims at providing a theoretical exposition on International Trade, Commercial trade policy, Balance of Payments and Foreign Exchange market. It also aims to update learner's knowledge about regional trading arrangements, WTO and Foreign Exchange management in the context of Indian economy.

UC-TCO-607 Computer Systems and Applications II

- The course helps in obtaining a theoretical understanding of Digital Marketing with its features, types, advantages and limitations
- The course is designed to provide the data analysis techniques and working with multiple worksheets.
- The course includes the introduction to the most popular tool for data organisation and visualization in current time is Power BI.

UC-TCO-608 Export Marketing II

- To understand Pricing decision taken for quoting the export price in International market
- To study various distribution channel and logistics used for export marketing
- To explore various types of financial framework available for exporters
- To study various types of export procedure and documentations

UC-TCO- 609 Marketing Research II

- To understand the application of marketing research in various marketing mix decisions as to product management, pricing management and brand management.
- To make learner aware of marketing research application in physical distribution and in deciding promotional strategies.
- To familiarize learner with the concept of sales research and how to apply marketing research in global marketing and rural marketing.
- To familiarize learner about ways of organizing and managing marketing research activity.

UC-TCO-610 Indirect Tax

- To make the students aware about the provisions under the GST Act.
- To enlighten the students with theoretical as well as practical aspects of the latest provisions under the act.
- To acquaint learners about the Time, Place & Value of Supply concepts under GST.
- To orient the learners with the process Registration, calculation of liability and payments under GST.

UC-TCO-611 Investment Analysis and Portfolio Management II

- To enlighten the students with theoretical as well as practical aspects of investing.
- To train youth in multiple methods of analysing various financial assets fundamentally & technically.
- To equip youth with adequate financial knowledge to avoid losses while investing.

2. Process adopted for curriculum designing:

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

3. Salient features, how it has been made more relevant:

While designing of the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving during tutorials and the supplementary sessions all contribute to make a student job ready.

4. Learning Outcomes:

Semester V

UC-TCO-501 Financial Accounting I

- Learners will be able to prepare Financial Statements in accordance with Provisions of Companies Act, 2013.
- Learners shall be acquainted with the theoretical and practical aspects of Redemption of Preference Shares.
- Learners shall be acquainted with the theoretical and practical aspects of Redemption of Debentures. Learners shall be able to understand the various methods and Accounting Treatment of Redemption of Debentures.
- The learner shall be able to account for Internal Restructuring of a Corporate Entity.
- Learners shall possess the knowledge of understanding the significance of buy back of shares by the company and account for buy back of shares by a Corporate Entity.

UC-TCO-502 Business Management III-Management and Organisation Development

- The learner will gain the knowledge of the organisational development process.
- The learner will be able to understand the importance of culture and values in the organisational development process.
- The learner will have understanding of the Change management models and how to drive change effectively.

UC-TCO-503-Management Accounting I

- Learners will be able to define the term Management accounting and explain the nature and functions of Management Accounting
- Learners shall be understanding the role of management accountant.
- Learner shall know the meaning and utility of Trend analysis, shall understand the meaning of Comparative and Common Size Statements.
- Learner shall be conversant with the meaning of Ratios, its different types and be able to calculate the ratios if the Balance Sheet and Profit Statements are given.
- Learners shall possess the knowledge of understanding the Working Capital, types of working capital and determinants of working capital.
- Learners shall be able to understand the sources of working capital.
- Learners will be acquainted with the knowledge of Receivables management, its importance and also on methods of credit policy and credit evaluation.

UC-TCO-504- Business Management V- Financial Management II

- To study financial statements of a company using comparative, common size & trend analysis.
- To understand the fundamental concept of time value of money.
- To understand how ratio analysis help in decision making
- To calculate cash flow of a company under direct and indirect method.

UC-TCO-505- Commerce- Marketing

- The learner will gain the broad understanding of marketing management concepts
- The course provides an overview of competitive strategies, product and pricing strategies that will form the base for the advance application based studies.
- The learner will gain the broad understanding of promotional and distribution strategies.
- The course provides an overview of ethical practices and challenges faced by marketers in general and in rural marketing.
- The course helps learner to understand the importance of understanding consumer behaviour and its application in segmenting and targeting the market.

UC-TCO-506-Business Economics V

- Students get familiarized with the sectoral issues to be tackled with the Indian perspective. □
- Generate awareness on the solutions to deal with the development challenges of the Indian economy in the 21st century globalised world

UC-TCO-507 Computer Systems and Applications I

- Learners will gain the detailed knowledge of E-Commerce.
- Learners will be acquainted with the knowledge of MySQL that will be helpful in database management and learners will be preferred in data handling job opportunities.
- Knowledge of spreadsheets will make learners aware of tools and techniques in spreadsheets for calculation, visualization and analysis of the data

UC-TCO-508 Export Marketing I

- The course provides detailed knowledge in the field of export marketing, exporter, importer and export promotion organizations.
- The learner will gain specific knowledge of role, importance and need for Exports to all the stakeholders.
- The learner will have greater insights in marketing research, overseas exports, foreign trade policy, incentives, risk factors and exporting framework
- .

UC-TCO- 509 Marketing Research I

- Learner will be able to understand the basic concepts of Marketing Research
- Learner will understand the various forms of collecting data for research
- The course will enable the learner to understand the methods of data analysis, interpretation and reporting.

UC-TCO-510 Direct Tax

- Learners will be able to understand the concepts and definitions under the Income Tax Act
- Learners shall possess the knowledge of theoretical as well as practical aspects of various heads of Income under the act.
- The learner shall be able to understand the various deductions and exemptions available under the act.
- Learners shall be acquainted with the process of Computation of Total Income

UC-TCO-511 Investment Analysis and Portfolio Management I

- Financially literate and independent citizens.

- Paradigm shift in mindset from ‘Savings’ to ‘Investments’.
- Focus on safe, long-term and stable investing practices.

Semester VI

UC-TCO-601 Financial Accounting II

- Learners will be able to prepare financial statements in accordance with appropriate Indian Accounting Standards.
- Learners shall be able to understand the concepts of amalgamations in the nature of mergers and acquisitions and practice the accounting of amalgamations in the nature of mergers and acquisitions with reference to AS-14.
- The learner shall be conversant with the meaning of foreign currency transactions, its need for conversion in the reporting currency, recognition of exchange fluctuation and accounting thereof.
- Learners shall possess the knowledge of understanding the significance of winding up of the company, its types and practice the accounting treatment thereof.

UC-TCO-602 Business Management IV – Management and Organisation Development

- The learner will understand the role of communication, motivation, co-ordination in the Directing function of management.
- The learner will understand process of information system in the organization and the fundamentals of controlling function exercised in the organization.
- At the end of the course the learner will be able to appraise the significance of time management, conflict resolution and diversity management.

UC-TCO-603-Management Accounting II

- Learners will be able to understand the concepts of Finance
- Learners shall possess the knowledge of theoretical as well as practical aspects of various techniques of financial management
- Learners shall be acquainted with the preparation and presentation of Cash Budget & Cash Flow as well as Fund Flow statement

UC-TCO-604- Business Management V- Financial Management II

- To study different techniques of capital budgeting in decision making
- To introduce to students the method and technique of calculating working capital
- To understand the importance of correct credit policy to maximise profits
- To understand dividend decisions of organisations

UC-TCO-605- Commerce VI Human Resource Management

- The learner will understand the concepts of human resource planning and recruitment
- The course will equip learner with fundamental understanding of human resource development process through effective leadership, training and motivation
- The course will highlight the importance of career planning and employee development and understanding of performance management at workplace.

UC-TCO-606-Business Economics VI

- Understanding of International Trade Theories
- Familiarity with Commercial trade policies with respect to India
- Clarity of concepts of Balance of Payments and Foreign Exchange Market

UC-TCO-607 Computer Systems and Applications II

- Learners will gain the detailed knowledge of Digital Marketing which will be helpful for the promotion of the businesses. It will be helpful for every learner whether they do businesses or work for an industry, or they are entrepreneurs.
- Learners will be acquainted with the advanced knowledge of spreadsheets that will make learners aware of analysis of the data which is very much required by the industries.
- Introduction to Power BI will make learners proficient in making Dashboards based on various types of files.

UC-TCO-608 Export Marketing II

- To enable to student to calculate the export pricing through various pricing methods.
- To orient students about choosing correct distribution channel and promotion methods for export marketing.
- To enable the learners to understand various types of financial support that can be used for funding export business.
- To make the students aware about various documents and procedures to be followed in export business.

UC-TCO- 609 Marketing Research II

- Learner will be able to understand the application of marketing research in marketing mix decisions as to product, price management, physical distribution and promotional strategies
- Learner will be able to describe the sales research
- The course will enable the learner to understand the application of Marketing Research in global markets and in rural marketing as well.

UC-TCO-610 Indirect Tax

- Learners will be able to understand the basic concepts, definitions and the scope of the act.
- Learners shall possess the knowledge of theoretical as well as practical aspects of various procedures and provisions under the act.
- The learner shall be able to understand various schemes and exemptions available under the act.
- Learners shall be acquainted with the process of Registration, calculation and payment under GST.

UC-TCO-611 Investment Analysis and Portfolio Management II

- Stress-free life and a secure future through wise, informed and critically analysed financial options.
- Nation building through superior investment choices aimed at wealth creation.

5. Input from stakeholders

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. They have suggested subsequently to add more practical hands on examples, learning through games and GIS certificate programs. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, short term courses could be organized.

Part 2- The Scheme of Teaching and Examination
Semester –V
Summary

Sr. No.	Choice Based Credit System		Subject Code	Remarks
1	Elective Course	Discipline Specific Elective (DSE) Courses Any one out of two electives)	UC-TCO-501	Financial Accounting I or Business Management III – Management and Organisation development
			UC-TCO-502	
		Discipline Specific Elective courses (Any one out of two electives)	UC-TCO-503	Management Accounting I or Business Management V - Financial Management I
			UC-TCO-504	
		Discipline Related Elective (DRE) Courses	UC-TCO-505	Commerce V– Marketing
			UC-TCO-506	Business Economics I
2	Ability Enhancement Courses (AEC)		UC-TCO-507	Computer systems and application- I
			UC-TCO-508	Export Marketing- I
			UC-TCO-509	Marketing Research-I
			UC-TCO-510	Direct Tax
			UC-TCO-511	Investment Analysis and Portfolio Management-I

Third Year Semester V Internal and External Detailed Scheme

Sr. No.	Subject Code	Subject Title	Periods Per Week							Internals				Total Marks
			Units	SLPA	L	T	P	Credit	SLE	CT	AP	TA	SEE	
1	UC-TCO-501	Financial Accounting I	4	20%*	4	0	0	4	10	15	5	10	60	100
2	UC-TCO-502	Business Management III- Management Organization Development	4	20%*	4	0	0	4	10	15	5	10	60	100
3	UC-TCO-503	Management Accounting I	4	20%*	4	0	0	4	10	15	5	10	60	100
4	UC-TCO-504	Business Management -V Financial Management I	4	20%*	4	0	0	4	10	15	5	10	60	100
5	UC-TCO-505	Commerce V- Marketing	4	20%*	3	0	0	3	10	15	5	10	60	100
6	UC-TCO-506	Business Economics I	4	20%*	3	0	0	3	10	15	5	10	60	100
7	UC-TCO-507	Computer systems and application I	3	20%*	3	0	3	3	10	20	--	10	60	100
8	UC-TCO-508	Export Marketing I	3	20%*	3	0	3	3	10	15	5	10	60	100
9	UC-TCO-509	Marketing Research I	4	20%*	3	0	0	3	10	15	5	10	60	100
10	UC-TCO-510	Direct Tax	4	20%*	3	0	0	3	10	15	5	10	60	100
11	UC-TCO-511	Investment Analysis and Portfolio Management I	4	20%*	3	0	0	3	10	15	5	10	60	100
Total Hours / Credit								20**		Total Marks				600

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation,

One to two lectures to be taken for CONTINUOUS self -learning presentation and Assessment*Fifth Semester Units – Topics – Teaching Hours**

S. N	Subject Code	Subject Unit Title		Lectures	Total No. of lectures	Credit	Total Marks
1	UC-TCO-501	1	Company Final Accounts-Preparation of Final Accounts of Companies	15	60	4	100 (60+40)
		2	Redemption of preference Shares and Debentures	15			
		3	Internal Reconstruction	15			
		4	Buyback of Equity Shares	15			
2	UC-TCO-502	1	Introduction to Organisational Development	15	60	4	100 (60+40)
		2	Organisation Culture	15			
		3	Organisation Structure	15			
		4	Managing Change	15			
3	UC-TCO-503	1	Introduction to Management Accounting	15	60	4	100 (60+40)
		2	Ratio Analysis and Interpretation	15			
		3	Working Capital Management	15			
		4	Receivables Management	15			
4	UC-TCO-504	1	Introduction to the Financial System	15	60	4	100 (60+40)
		2	Study of Financial System	15			
		3	Ratio Analysis	15			
		4	Time value of Money and Cash flow Analysis	15			
5	UC-TCO-505	1	Introduction to Marketing	12	45	3	100 (60+40)
		2	Marketing Decision I	11			
		3	Marketing Decision II	11			
		4	Key Marketing Decisions	11			
6	UC-TCO-506	1	Macro Economic Overview of India	15	45	3	100 (60+40)
		2	Agriculture During Post Reform Period	10			
		3	The Industry and Service Sector During Post-Reform Period	10			
		4	Money and Banking	10			
7	UC-TCO-507	1	E-Commerce	15	45	3	100 (60+40)
		2	Database and MySQL	15			
		3	Spreadsheet	15			
		2	Practicals : Database and MySQL	15	30		
		3	Practicals: Spreadsheet	15			

8	UC-TCO-508	1	Introduction to Export Marketing	11	45	3	100 (60+40)
		2	Global Framework for Export Marketing	11			
		3	India's Foreign Trade Policy	11			
		4	Export Incentives and Assistance	12	30		
9	UC-TCO-509	1	Introduction to Marketing Research	11	45	3	
		2	Planning Research	12			100 (60+40)
		3	Data Collection	11			
		4	Data Processing, Analysis, Reporting	11			
10	UC-TCO-510	1	Basic Terms, Scope of Total Income & Residential Status	11	45	3	
		2	Heads of Income	11			100 (60+40)
		3	Deductions	11			
		4	Computation of Total Income for Individual	12			
11	UC-TCO-511	1	Introduction to Investing	11	45	3	100 (60+40)
		2	Investing Principles and Bond Valuation	11			
		3	Constructing a Portfolio	12			
		4	Basics of Fundamental Analysis	11			
	Total					20**	600

**** Students to select any one subject from Sr. no 1 and 2 and one from 3 and 4**

Sr. No7 8, 9 10 and 11 - From Skill Enhancement courses students to select any two subjects

- **Lecture Duration – 48 Minutes**

UC-TCO-501	60 lectures equivalent to 48 hours	One credit = 12 hours
UC-TCO-502	60 lectures equivalent to 48 hours	One credit = 12 hours
UC-TCO-503	60 lectures equivalent to 48 hours	One credit = 12 hours
UC-TCO-504	60 lectures equivalent to 48 hours	One credit = 12 hours
UC-TCO-505	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-506	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-507	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-508	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-509	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-510	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-511	45 lectures equivalent to 36 hours	One credit = 12 hours

Part 3 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Course Code: UC-TCO-501 Financial Accounting I

Unit	Content	No. of Lectures
1	Preparation of Final Accounts of Companies 1.1. Relevant provisions of Companies Act related to the preparation of Final Account (excluding cash flow statement); 1.2. Preparation of financial statements as per Companies Act. (excluding cash flow statement); 1.3. AS 1 in relation to final accounts of Companies (disclosure of accounting policies); 1.4. Adjustment for – i. Closing Stock ii. Depreciation iii. Outstanding expenses and income iv. Prepaid expenses and Pre received income v. Proposed Dividend and Unclaimed Dividend vi. Provision for Tax and Advance Tax vii. Bill of exchange (Endorsement, Honour, Dishonour) viii. Capital Expenditure included in Revenue expenditure and vice versa e.g.- purchase of furniture included in purchases ix. Unrecorded Sales and Purchases x. Good sold on sale or return basis xi. Managerial remuneration on Net Profit before tax xii. Transfer to Reserves xiii. Bad debt and Provision for bad debts xiv. Calls in Arrears xv. Loss by fire (Partly and fully insured goods) xvi. Goods distributed as free samples. xvii. Any other adjustments as per the prevailing accounting standard.	15
2	Redemption of Preference Shares and Debentures 2.1. Redemption of Preference Shares: 2.1.1. Company Law / Legal Provisions for redemption of Preference Shares; 2.1.2. Sources of redemption including divisible profits and proceeds of fresh issue of shares; 2.1.3. Premium on redemption from security premium and profits of company; 2.1.4. Capital Redemption Reserve Account - Creation and Use. 2.2. Redemption of Debentures: 2.2.1. By payment from sources including out of capital and/ or out of profits;	15

	2.2.2. Debenture Redemption Reserve and Debenture Redemption Sinking Fund excluding Insurance Policy; 2.2.3. By conversion into new class of Shares or Debentures with options including at Par, Premium, and Discount; 2.2.4. Purchase/ buy back of own debentures for immediate cancellation or holding including ex and cum interest for purchase/ sale price (excluding brokerage thereon).	
3	Internal Reconstruction 3.1. Need for Reconstruction and Company Law Provisions; 3.2. Distinction between Internal and External Reconstructions; 3.3. Methods including alteration of Share Capital, Variation of Shareholder Rights, Sub-division, Consolidation, Surrender and Reissue/Cancellation, Reduction of Share Capital with relevant Legal Provisions, and Accounting treatment for same.	15
4	Buyback of Equity Shares 4.1. Company Law / Legal provisions (including Related Restrictions, Power, Transfer to Capital Redemption Reserve Account, and Prohibitions); 4.2. Compliance of conditions including Sources, Maximum Limits, and Debt-Equity Ratio; 4.3. Cancellation of Shares Bought back (Excluding Buy Back of Minority Shareholding).	15

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	1.1.	Relevant provisions of Companies Act related to the preparation of Final Account (excluding cash flow statement)
2	2.1.1.	Company Law / Legal Provisions for Redemption of Preference Shares;
	2.1.2.	Sources of Redemption including divisible Profits and proceeds of fresh Issue of Shares.
3	2.2.	Redemption of Debentures

Online Resources

https://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII_12102018.pdf
https://ncert.nic.in/ncerts/l/leac203.pdf
http://kb.icai.org/pdfs/PDFFile5b277ee88fc1b0.09627304.pdf

<https://www.gc11.ac.in/uploads/elearning/Redumption%20of%20Preference%20Shares-1553331361.pdf>

<https://ncert.nic.in/ncerts/l/leac202.pdf>

https://www.mca.gov.in/Ministry/pdf/ShareCapitalRules_16082019.pdf

<https://resource.cdn.icai.org/54231bos43539cp4-u3.pdf>

Reference Books

1. Financial Accounting” by M. Mukherjee.M.Hanif, Tata McGraw Hill Education Private Ltd; New Delhi
2. “Grewal’s Accountancy” by M.P. Gupta and B.M.Agarwal; S.Chand Publishing
3. “Advanced Accounts” by T.S. Grewal; S. Chand and Co (P) Ltd., New Delhi, 6th edition
4. “Financial Accounting” by P. C. Tulsian, Pearson Publications, New Delhi
5. “Financial Accounting for Business Managers” by Ashish K. Bhattacharyya, Prentice Hall of India Pvt. Ltd.
6. “Accounting Principles” by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. “Financial Accounting” by Monga, J.R. Ahuja, Girish Ahuja and Shegal Ashok, Mayur Paper Back
8. “Compendium of Statement & Standard of Accounting”, ICAI
9. “Indian Accounting Standards” by Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
10. “Company Accounting Standards” by Shrinivasan Anand, Taxman.
11. “Financial Accounting” by V. Rajasekaran, Pearson Publications, New Delhi
12. “Introduction to Accountancy” by T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
13. “Introduction to Financial Accounting” by Horngren, Pearson Publications.
14. “Advanced Accountancy” by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
15. “Financial Accounting” by R. Narayanaswamy, Prentice Hall of India, New Delhi
16. “Contemporary Issues in Accounting” by Shashi K. Gupta, Kalyani Publishers.
17. “Fundamentals of Financial Accounting” by Ashok Sehgal, Taxmann’s Publishers
18. “Financial Accounting Reporting” by Barry Elliot and Jamie Elliot, Prentice Hall, 14th Edition
19. “Financial Accounting” by Dr. Varsha Ainapure and Mukund Ainapure, Manan Prakashan.

Course Code: UC-TCO-502**Business Management III- Management and Organisation Development**

Units	Particulars	No. of Lectures
1	<u>Introduction to Organisational Development</u> 1.1 Organizational Development 1.2 Difference between organizational development and management development 1.3 Importance of Organizational Development 1.4 Organizational Development process and strategy	15
2	<u>Organisational Culture</u> 2.1 Understanding organizational culture and it's impact 2.2 Profile / Ingredients of Organizational Culture 2.3 Importance of Value based organizational culture 2.4 Types of organizational culture	15
3	<u>Organisational Structure</u> 3.1 Definition and Principles 3.2 Departmentalization 3.3 Formal organization – Functional, SBU, Matrix, Committees 3.4 Informal organization – Relevance and Importance 3.5 Authority, responsibility, accountability and span of control 3.6 Organizational hierarchy – charts 3.7 Delegation of authority and decentralization 3.8 Emergence of virtual organisation – merits and limitations	15
4	<u>Managing Change</u> 4.1 Organizational change and its types 4.2 Forces that lead to change 4.3 Process of change management 4.4 Change Management strategies 4.5 Components of successful change management	15

Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.1	Organizational Development process and strategy
2	2.3	Understanding organizational culture and it's impact
3	3.1	Informal organization – Relevance and Importance
4	4.2	Process of change management

Online Resources

https://onlinecourses.nptel.ac.in/noc20_mg56/preview
https://onlinecourses.swayam2.ac.in/cec20_mg03/preview
https://onlinecourses.nptel.ac.in/noc22_mg42/preview
https://onlinecourses.nptel.ac.in/noc22_mg42/preview

Reference Books

1. The Fifth Discipline: The Art & Practice of The Learning Organization (Paperback) by Peter M. Senge published 1990
2. Organizational Culture and Leadership (Paperback) by Edgar H. Schein published 1985
3. Organization Development: A Practitioner's Guide for OD and HR books.google.co.in > books Mee-Yan Cheung-Judge, Linda Holbeche · 201
4. Organization Development: Principles, Processes, Performance books.google.co.in > books Gary McLean · 2005
5. The Handbook of Organizational Culture and Climate books.google.com > books Neal M. Ashkanasy, Celeste P M Wilderom, Mark F. Peterson · 2011
6. Changing Organizational Culture: Cultural Change Work in books.google.co.in > books Mats Alvesson, Stefan Sveningsson · 2015
7. Essentials of Management by Koontz and Weihrich / McGraw Hill
8. Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi
9. Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.
10. Guide to Management Ideas by Tim Hindle, The Economist

Course Code: UC-TCO-503 Management Accounting I

Unit	Content	No. of Lectures
1	Introduction to Management Accounting 1.1. Introduction to Management Accounting – Meaning, Scope & Objectives & Functions of Management Accounting. Role of Management Accounting in decision Making Process. Financial Accounting V/s Management Accounting. 1.2. Analysis and Interpretation of Financial Statements 1.2.1. Classification of various items of Balance Sheet and Revenue Statement under appropriate heads. 1.2.2. Conversion of Balance sheet and Trading & Profit & Loss Account (Income statement / Revenue statements) in a vertical form suitable for analysis.	15
2	Ratio Analysis and Interpretation (Based on Vertical Form of Financial statements taught in the previous module) – Meaning, Objectives, Advantages, and Limitations of Ratio Analysis. Classification of Ratios- Traditional Classification & Functional	15

	Classification. 2.1. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock to Working Capital Ratio iv) Debt Equity Ratio v) Capital Gearing Ratio vi) Proprietary Ratio 2.2. Revenue Statement Ratios: i) Gross Profit Ratio ii) Operating Ratio (Operating Cost Ratio) iii) Operating Profit Ratio iv) Net Profit Ratio v) Stock Turnover Ratio vi) Debt Service Ratio 2.3. Combined Ratio: i) Return on capital employed ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital (Equity Shareholder's Funds) iv) Earnings Per Share v) Price Earnings Ratio vi) Dividend Payout Ratio vii) Debtors Turnover Ratio (Average Collection Period) viii) Creditors Turnover Ratio (Average Payments Period) 2.4. Reverse Ratios (Only based on Balance Sheet Ratios) (Practical Questions based on Ratio Analysis & Reverse Ratios)	
3	Working Capital Management 3.1. Meaning and Importance of Working Capital 3.2. Types of Working Capital, Determinants of Working Capital, Financing of Working Capital 3.3. Operating Cycle (Working Capital Cycle) 3.4. Estimation of Working Capital Requirement in case of Trading and Manufacturing Organization including projected working capital requirements for next year. (Practical Question based on Working Capital Estimation & Projection)	15
4	Receivables management 4.1. Meaning & Importance of Receivables Management. 4.2. Credit Policy & Credit Evaluation. 4.3. Control of Accounts Receivables- Day's Sales Outstanding, Ageing Schedule, ABC Analysis. (Practical Question based on the above)	15

Self-Learning topics

Sr. No	Topics
1	Analysing Financial Statements and offering comments on them based on Accounting Ratios.

Note: The Vertical Formats used for analysis should be the ones taught during lectures in the classroom and the ratio formulas to be used for analysis should be the ones taught during lectures in the classroom (20 ratios taught during lectures)

Online Resources

https://www.academia.edu/36670869/CHAPTER_5_RATIO_ANALYSIS_FINANCIAL_PLANNING_AND_FINANCIAL_ANALYSIS
https://corporatefinanceinstitute.com/resources/knowledge/finance/ratio-analysis/
https://corporatefinanceinstitute.com/resources/knowledge/finance/analysis-of-financial-statements/
https://quickbooks.intuit.com/in/resources/accounting/accounting-ratios/

Reference Books

1. J.K. Aggarwal, R.K. Aggarwal, M.L. Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R. Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
3. M.Y. Khan, P.K. Jain – Management Accounting – Tata McGraw Hill.
4. Horngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Education
5. S.N. Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
6. Anthony, Robat N., Hawkins and Merchant Management Accounting
7. Cost Management by Saxena & Vashist
8. Cost & Management Accounting by Ravi Kishor, Publication Taxmann, New Delhi
9. Financial Of Management Accounting by S.R. Varshney, Wisdom
10. Hingorani NL and Ramanathan AR - Management Accounting, New Delhi
11. Maheshwari SN - Management and Cost Accounting, Sultan Chand, New Delhi

Course Code: UC-TCO-504

Business Management V-Financial Management I

Units	Particulars	No. of Lectures
1	Introduction to Financial Management 1.1 Definition, Nature and Functions of Financial Management 1.2 Objectives of Financial Management 1.3 Importance of Financial Management and Limitations 1.4 Preparation of Financial Statements adhering to Current Statutory Requirements	15
2	Study of Financial System 2.1 Objectives of Financial Statement Analysis and Interpretation 2.2 Steps involved in the Analysis of Financial Statements 2.3 Comparative Statements 2.4 Common Size Statements 2.5 Trend Analysis	15
3	Ratio Analysis 3.1 Ratio Analysis – Meaning and Objectives and Classification of	15

	Ratios–Traditional Classification, Functional Classification and Classification from the Point of View of Users. 3.2 Balance Sheet Ratios – Current Ratio, Liquid Ratio, Proprietary Ratio, Stock-Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio. 3.3 Revenue Statement Ratios – Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Stock Turnover Ratio. 3.4 Combined Ratios – Return on Capital Employed, Return on Proprietors' Fund, Return on Equity Share Capital, Debtors Turnover Ratio (Debtors' Velocity), Earning Per Share, Dividend Payout Ratio, Price Earning Ratio. 3.5 Importance and Limitations of Accounting Ratios.	
4	Time Value of Money And Cash Flow Analysis 4.1 Concept of time Value of Money 4.2 Importance of Time Value of Money 4.3 Future Value of Annuities 4.4 Present value of Annuities 4.5 Inflation and time Value of Money 4.6 Classification of Sources of Finance with Reference to Period, Ownership and Source of Generation. 4.7 Internal and External Financing including Choice of Financial Instruments 4.8 Cash Flow Statement – Meaning and Classification. 4.9 Uses of Cash Flow Statement 4.10 Difference between Cash Flow and Fund Flow Statement	15

Self-Learning topics (Unit wise):

Unit	Topic
1	Introduction to Financial Management
2	Need and importance of financial statement analysis
3	Ratio analysis - Tool for decision making
4	Different heads under cash flow statement

Online Resources

Unit	Topic
1	https://resource.cdn.icai.org/62098bosinp8cp1.pdf
2	https://study.com/learn/lesson/financial-statement-importance-purpose.html
3	https://www.investopedia.com/terms/r/ratioanalysis.asp
4	https://study.com/academy/lesson/present-and-future-value-calculating-the-time-value-of-money.html

Reference books

1. Financial Management, Prasanna Chandra ,Tata McGraw-Hill Education , 2007
2. Fundamentals of Financial Management, 2nd Edition, PHI Learning by Bhabtosh Banarjee
3. Financial Management, I.M.Pandey ,Pearson Publication
4. Basic Financial Management ,M.Y.Khan , McGraw Hill Education
5. The economist Guide to Financial Management , John Tennent , The Economist

Course Code: UC-SCO-505
Commerce V– Marketing

Units	Particulars	No. of Lectures
1	<u>Introduction to Marketing</u> 1.1 Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing 1.2 Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance 1.3 Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques 1.4 Market Targeting- Concept, Five patterns of Target market Selection	12
2	<u>Marketing Decisions I</u> 2.1 Marketing Mix- Concept, Product- Product Decision Areas, Product Life Cycle- Concept, Managing stages of PLC 2.2 Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity 2.3 Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges 2.4 Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies, Online Price Discrimination	11
3	<u>Marketing Decisions II</u> 3.1 Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) 3.2 Supply Chain Management-Concept, Components of SCM Promotion- Concept, Importance, Elements of Promotion mix,	11

	Integrated Marketing Communication (IMC)- Concept, Scope ,Importance 3.3 Sales Management- Concept, Components, Emerging trends in selling 3.4 Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling. Development & Trends in Physical Distribution	
4	<u>Key Marketing Dimensions</u> 4.1 Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: 4.2 Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance 4.3 Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing 4.4 Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.	11

Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.1	Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing.
2	2.3	Positioning- Importance & Challenges
3	3.1	Integrated Marketing Communication (IMC)- Concept, Scope ,Importance
4	4.2	Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance

Online resources

https://onlinecourses.swayam2.ac.in/cec20_mg06/preview
https://onlinecourses.swayam2.ac.in/cec20_mg06/preview
https://onlinecourses.swayam2.ac.in/cec20_mg06/preview

https://onlinecourses.swayam2.ac.in/cec22_mg08/preview

https://onlinecourses.swayam2.ac.in/cec22_mg04/preview

Reference Books

1. Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ
2. Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd., 2003.
3. Walker –Boyd, Larreche, Marketing Strategies –Planning Implementations, Tata MacGraw Hill. 2004.
4. Neelamegam, S. (2007) Marketing in India : Cases and Readings, Vikas, New Delhi
5. Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.
6. Gandhi, J.C. Marketing a Managerial Introduction Tata McGraw Hill.
7. Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.
8. Sherlekar, S.A. Marketing Management. Himalaya Publishing House.
9. Saxena, Rajan. Marketing Management Ramaswamy & Kumari Nama. Marketing Management

Course Code: UC-SCO-506 Business Economics V

Sr No	Module/Unit	Lectures
1	Macro Economic Overview of India	15
	1.1 Overview of New Economic Policy 1991, Role of Social Infrastructure with reference to Education, Health and Family Welfare, Inclusive growth: Concept and the Indian experience 1.2 Sustainable Development Goals and Policy Measures: Make in India, Invest in India, Skill Development and Training Programmes. 1.3 EXIM policy, Foreign Investment Policy Measures in India: Foreign Investment Promotion Board, Trends in FDI	
2	Agriculture During Post Reform Period	10
	2.1 National Agricultural Policy 2000: Objectives, Features and Critical Analysis 2.2 Agricultural Pricing and Agricultural Finance 2.3 Agricultural Marketing Development: Agricultural Market Infrastructure - Market Information - Marketing Training - Enabling Environments - Recent Developments	
3	The Industry and Service Sector During Post-Reform Period	10
	3.1 Competition Act, 2002, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME Sector] in recent years	

	3.2 Industrial Pollution in India : Meaning, Types, Effects and Control 3.3 Service Sector: Recent Trends, Role and Growth in Healthcare and Tourism Industry	
4	Money and Banking	10
	4.1 Banking Sector : Recent Trends, Issues and Challenges in Banking and Insurance Industry 4.2 Money Market : Structure, Limitations and Reforms 4.3 Developments in Global Financial Markets and its relationship with Indian Financial Sector.	

Self - Learning topics (unit wise)

Module	Topic	Links and References
1	New Education Policy	https://www.education.gov.in/sites/upload_files/mhrd/files/NEP_Final_English_0.pdf Ministry of HRD, Govt of India
2	Government schemes for Agriculture	https://agricoop.nic.in/en/programmes-schemes-listing Ministry of Agriculture, Govt of India
3	MSME Sector	https://msme.gov.in/sites/default/files/AnnualReports.html Ministry of MSME, Govt of India
4	Money Market	https://youtu.be/5EpM6-Kbs_E CEC/UGC: Economics, Commerce and Finance (EMRC, Gujarat University, Ahmedabad) www.rbi.org.in
4	Impact of Global Financial Markets on India	Economic Survey of India www.rbi.org.in

Reference Books:

1. Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
2. Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi 2020
3. Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & company PVT LTD New Delhi
4. A.N. Agarwal – Indian Economy problems of Development and Planning New Age International Publisher 2019

5. Ruddar Datt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi 2018
6. <http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299> for industrial pollution

Course Code: UC-TCO-507

Computer Systems and Applications I

Unit	Content	No. of Lect.
1	E – Commerce 1.1 Definition of E-commerce 1.2 Features of E-commerce 1.3 Types of E-commerce (B2C, B2B, C2C, P2P) 1.4 Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) 1.5 Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, and Community Provider). 1.6 E-Commerce Security: Integrity, Non-repudiation, Authenticity, Confidentiality, Privacy Availability. 1.7 Encryption: Definition, Digital Signatures, SSL. 1.8 Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. 1.9 How an Online credit card transaction works. SET protocol. 1.10 Limitation of E-commerce. 1.11 M-commerce (Definition and Features).	15
2	Database and SQL 2.1 Introduction: To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data. 2.2 SQL Basics: Statements (Schema Statements, Data statements, Transaction statements, names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time, Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions, missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS. 2.3 Simple queries: The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE, BETWEEN). 2.4 Multi-table queries: Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins). 2.5 Nested Queries (Only up to two levels): Using sub queries, sub query	15

	search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub-queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.	
3	Spreadsheet 3.1 Creating and Navigating worksheets and adding information to worksheets 3.1.1 Types of data, entering different types of data such as texts, numbers, dates, functions. 3.1.2 Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. 3.1.3 Moving data, contiguous and noncontiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. 3.1.4 Find and replace values. Spell check. 3.1.5 Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. 3.2 Multiple Spreadsheets 3.2.1 Adding, removing, hiding and renaming worksheets. 3.2.2 Add headers/Footers to a Workbook. Page breaks, preview. 3.2.3 Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). 3.3 Functions 3.3.1 Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE 3.3.2 Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE 3.4 Data Analysis 3.4.1 Sorting, Subtotal. 3.4.2 Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table	15

Self-Learning topics (Unit wise)

Unit	Topics
1	1.1 Definition of E-commerce 1.2 Features of E-commerce 1.3 Types of E-commerce (B2C, B2B, C2C, P2P) 1.5 Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, and Community Provider). 1.6 E-Commerce Security: Integrity, Non-repudiation, Authenticity, Confidentiality, Privacy Availability. 1.7 Encryption: Definition, Digital Signatures, SSL. 1.8 Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking.

Online Resources

1.	https://london.ac.uk/sites/default/files/study-guides/electronic-commerce.pdf
2.	http://www.eiilmuniversity.co.in/downloads/E-Commerce.pdf

References:

1. Excel 2019 Advanced Topics: Leverage More Powerful Tools to Enhance Your Productivity (Excel 2019 Mastery), George, Nathan
2. Electronic Commerce, Gary P. Schneider, Cengage Learning, 12th Edition
3. Business models for e-commerce, Radovitsky, Zinovy, Business Expert Press

Software Requirements:

1. Office 2016 or Higher Version
2. MySQL 5.0

Detailed Scheme Practical

Practical of Semester V

Paper Code	Title	No. of Lectures
AEC – Computer Systems & Applications	1. Presentation on E-Commerce 2. SQL Basics-I 3. SQL Basics- II 4. Simple Queries 5. Multi Table Queries 6. Nested Queries 7. Creating and Navigating worksheets and adding information to worksheets 8. Multiple Spreadsheets 9. Functions 10. Data Analysis	03 Lectures per Practical per Batch

Course Code: UC-TCO-508

Export Marketing I

Units	Contents	No. of Lectures
1	Introduction to Export Marketing 1.1 Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing. 1.2 Factors influencing Export Marketing; Risks involved in Export Marketing; Risk Assessment, Customer Creditworthiness Problems of India's Export Sector 1.3 Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Directions of Exports Region-wise India's Export Trade (since 2015)	11
2	Global Framework for Export Marketing 2.1 Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers	11

	2.2 Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) 2.3 Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection, Developing an Export Marketing Plan, Finding and Evaluation of Target Markets/Overseas Partners.	
3	India's Foreign Trade Policy 3.1 Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP 3.2 Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, deemed Exports 3.3 Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ	11
4	Export Incentives and Assistance 4.1 Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC), 4.2 Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP), Bureau of Industry and Security (BIS), 4.3 Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters, Embargoed Countries	12

Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	2.3	Special Economic Zone
2	2.2	Major Economic Groupings of the World
3	3.1	Foreign Trade Policy (FTP)
4	4.2	Institutional Assistance available to Indian Exporters

Online Resources:

Sez: [SEZs: The key to boost India's exports - YouTube](#) (Trade Promotion Council of India)

Major Economic Groupings of the World : [Lecture 49: Regional Economic Integration - YouTube](#) (IIT Roorkee)

India's Foreign Trade Policy: [Lecture 15: Non-Tariff Barriers, India's Foreign Trade Policy, Make in India, Trade Protectionism - YouTube](#) (IIT Roorkee)

India's Foreign Trade Policy: [Lecture 15: Non-Tariff Barriers, India's Foreign Trade Policy, Make in India, Trade Protectionism - YouTube](#) (IIT Roorkee)

Reference Books

1. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
2. Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
3. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
4. R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], • Centax Publication, 2017
5. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
6. International Marketing and Export Management, Gerald Albaun, Edwin Duerr, Alexander Josiassen, • Pearson Publications, 8th Edition, June 2016
7. International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
8. Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi, • New Import Export Policy - Nabhi Publications, 2017
9. Export Management, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
10. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, South Western, 10th Edition, 2012
11. Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
12. International Marketing Management, M.V. Kulkarni, Everest Publishing House
13. Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition

Course Code: UC-TCO-509 Marketing Research I

Unit	Contents	No. of Lectures
I	Introduction to Marketing Research 1.1 Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research 1.2 Steps in Marketing Research, Ethics in Marketing Research, Ethical Dilemmas and Privacy/Importance of anonymity Career options in Marketing Research, Qualities of a good Marketing Research professional	11

	1.3 Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance	
II	Planning Research 2.1 Research Design- concept, importance, types Hypothesis- concept, types, importance, steps of hypothesis testing 2.2 Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire 2.3 Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling	12
III	Data Collection 3.1 Primary data-concept, merits, demerits, methods 3.2 Secondary data- concept, merits, demerits, sources, plagiarism testing and maintaining data accuracy 3.3 Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance	11
IV	Data Processing, Analysis, Reporting 4.1 Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods 4.2 Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages 4.3 Report Writing- concept, types, contents, essentials, use of visual aids in research report. Careers in Data Analysis	11

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	I	MIS - Definition, components and essential of a good MIS
2	I	Sampling and techniques of Sampling
3	III	Data collection techniques

Online Resources

https://onlinecourses.swayam2.ac.in/imb21_mg50/preview

<https://www.coursera.org/articles/data-analyst-career-paths>

<https://www.managementstudyguide.com/hypothesis-testing.htm>

Reference Books

1. Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition
2. Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014
3. Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
4. Encyclopaedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
5. Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015
6. Marketing Research, G. C. Beri, McGraw Hill, New Delhi, 2007
7. Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
8. Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

Course Code: UC-TCO-510

Direct Tax

Unit	Contents	No. of Lectures
1	Basic Terms, Scope of Total Income & Residential Status 1.1. Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer 1.2. Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	11
2	Heads of Income 2.1. Salary (S: 15 to 17) 2.2. Income from House Properties (S: 22 to 27) 2.3. Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. 2.4. Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only 2.5. Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources.	11
3	Deductions 3.1. S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	11
4	Computation of Total Income for Individual 4.1. Computation of Total Income for Individual	12

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
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1	2.2	Income from House Properties
2	2.5	Income from Other Sources

Online Resources

https://www.incometaxindia.gov.in/tutorials/12.%20income-from-house-property.pdf
https://tax2win.in/guide/house-property
https://www.financialexpress.com/what-is/income-from-house-property-meaning/1766511/
https://www.incometaxindia.gov.in/Documents/Left%20Menu/Company-income-from-other-sources.htm
https://www.indiafilings.com/learn/what-is-income-from-other-sources/
https://economictimes.indiatimes.com/wealth/tax/what-is-income-from-other-sources-here-are-5-things-you-should-know/articleshow/79579649.cms

Reference Books

1. Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
2. Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication
3. Income Tax by T.M. Manorahan, Snow White
4. Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
5. Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
6. Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann
7. Direct & Indirect Taxation by Ainapure, Manan Prakashan
8. Direct & Indirect Taxation , Sheth Publication

Course Code: UC-TCO-511 Investment Analysis and Portfolio Management I

Unit	Content	No. of Lectures
1	INTRODUCTION TO INVESTING 1.1 What are Investments? 1.2 Why does one need to invest? (understanding how inflation is calculated) 1.3 When does one become rich by investing in an asset class? (rate & reasons why your investments should appreciate). 1.4 Advantages & Disadvantages of the major asset classes	11

	(viz debt, gold, property, MFs, equity)	
2	INVESTING PRINCIPLES & BOND VALUATION 2.1 Investing principles by Warren Buffet, Peter Lynch. 2.2 Multiple ways successful investors choose to create wealth. 2.3Sums on calculation of bonds.	11
3	CONSTRUCTING A PORTFOLIO 3.1The famous Thumb Rule. 3.2 Different ways of constructing a portfolio as per risk appetite. 3.3 Various Insurances to be bought. 3.4 How to avoid losses in the stock market. 3.5Various case studies.	12
4	BASICS OF FUNDAMENTAL ANALYSIS 4.1 Economy Analysis: Meaning & Framework of Economy. 4.2 Industry Analysis: Study of industry life cycle, structure & characteristics of industry. 4.3Company Analysis, Financial Statement Analysis: (P&L, Balance Sheet, Cash Flow and various ratios)	11

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	4	Students shall conduct a complete Fundamental Analysis of a listed company. This shall include Industry Analysis, Economy Analysis & Company Analysis.

Online Resources

https://youtu.be/J1DFMXL2kXE
https://youtu.be/MLIxSL1v79g
https://youtu.be/DIA2jMueIyc
https://youtu.be/0kDRINJvgpM
https://youtu.be/L8-Y-BhF_wY

Reference Books

1. Fundamental Analysis For Investors by Raghu Palat
2. The Warren Buffett Wayby Robert G. Hagstrom
3. Peter Lynch & John Rothchild Learn to Earn.
4. The Intelligent Investor by Benjamin Graham
5. 7 Secrets to investing Like Warren Buffett by Mary & Sean Seah
6. Fundamental Analysis of shares by Ankit Gala & Khushboo Gala

Part 4- The Scheme of Teaching and Examination

Semester – VI

Summary

Sr. No.	Choice Based Credit System		Subject Code	Remarks
1	Elective Course	Discipline Specific Elective (DSE) Courses Any one out of two electives)	UC-TCO-601	Financial Accounting II or Business Management IV – Management and Organisation Development
		Discipline Specific Elective courses (Any one out of two electives)	UC-TCO-602	
			UC-TCO-603	Management Accounting II or Business Management VI - Financial Management II
		Discipline Related Elective (DRE) Courses	UC-TCO-604	
UC-TCO-605	Commerce V– Human Resource Management			
		UC-TCO-606	Business Economics II	
2	Ability Enhancement Courses (AEC)		UC-TCO-607	Computer systems and application II
			UC-TCO-608	Export Marketing II
			UC-TCO-609	Marketing Research II
			UC-TCO-610	Indirect Tax
			UC-TCO-611	Investment Analysis and Portfolio Management II

Third Year Year Semester VI Internal and External Detailed Scheme

Sr. No.	Subject Code	Subject Title	Periods Per Week							Internals				Total Marks
			Units	SLPA	L	T	P	Credit	SLE	CT	AP	TA	SEE	
1	UC-TCO-601	Financial Accounting II	4	20%*	4	0	0	4	10	15	5	10	60	100
2	UC-TCO-602	Business Management IV- Management Organization Development	4	20%*	4	0	0	4	10	15	5	10	60	100
3	UC-TCO-603	Management Accounting II	4	20%*	4	0	0	4	10	15	5	10	60	100
4	UC-TCO-604	Business Management -VI Financial Management II	4	20%*	4	0	0	4	10	15	5	10	60	100
5	UC-TCO-605	Commerce VI- Human Resource Management	4	20%*	3	0	0	3	10	15	5	10	60	100
6	UC-TCO-606	Business Economics VI	4	20%*	3	0	0	3	10	15	5	10	60	100
7	UC-TCO-607	Computer systems and application II	3	20%*	3	0	0	3	10	20	--	10	60	100
8	UC-TCO-608	Export Marketing II	3	20%*	3	0	3	3	10	15	5	10	60	100
9	UC-TCO-609	Marketing Research II	4	20%*	3	0	0	3	10	15	5	10	60	100
10	UC-TCO-610	Indirect Tax	4	20%*	3	0	0	3	10	15	5	10	60	100
11	UC-TCO-611	Investment Analysis and Portfolio Management II	4	20%*	3	0	0	3	10	15	5	10	60	100
Total Hours / Credit								20**		Total Marks				600

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation,

One to two lectures to be taken for CONTINUOUS self -learning presentation and Assessment*Third Year Semester –VI Units – Topics – Teaching Hours**

Sr N	Subject Code	Subject Unit Title		Lectur es	Total No. of lectu res	Cred it	Total Marks
1	UC-TCO-601	1	Indian Accounting Standards	15	60	4	100 (60+40)
		2	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings)	15			
		3	Accounting of Transactions of Foreign Currency	15			
		4	Liquidation of Companies	15			
2	UC-TCO-602	1	Directing & Leading	15	60	4	100 (60+40)
		2	Co-ordination & Motivation	15			
		3	Controlling & Information Management	15			
		4	Contemporary Issues in Management	15			
3	UC-TCO-603	1	Analysis and Interpretation of Financial Statements	15	60	4	100 (60+40)
		2	Capital Budgeting & Evaluation Techniques	15			
		3	Cash Flow Statements	15			
		4	Leverages	15			
4	UC-TCO-604	1	Capital Budgeting and Evaluation techniques	15	60	4	100 (60+40)
		2	Working Capital	15			
		3	Receivable Management, Cash Management and Marketable Securities Management	15			
		4	Dividend decisions	15			
5	UC-TCO-605	1	Human Resource Management	10	45	3	100 (60+40)
		2	Human Resource Development	10			
		3	Human Relations	10			
		4	Trends In Human Resource Management	15			
6	UC-TCO-606	1	Introduction to International Trade	10	45	3	100 (60+40)
		2	Commercial Policy	10			
		3	Balance of Payments and International Economic Organisation	15			
		4	Foreign Exchange Market	10			
7		1	Digital Marketing	15			

	UC-TCO-607	2	Advanced MS-Excel	15	45	3	100 (60+40)
		3	Power BI	15			
		2	Practicals: Advanced MS-Excel	15			
		3	Practicals: Power BI	15	30		
8	UC-TCO-608	1	Product Planning and Pricing Decisions for Export Marketing	12	45	3	100 (60+40)
		2	Export Distribution and Promotion	11			
		3	Export Finance	11			
		4	Export Procedure and Documentation	11			
9	UC-TCO-609	1	Application of Marketing Research I	12	45	3	100 (60+40)
		2	Application of Marketing Research II	11			
		3	Application of Marketing Research III	11			
		4	Managing Marketing Research	11			
10	UC-TCO-610	1	Introduction	11	45	3	100 (60+40)
			Levy and Collection of Tax				
		2	Time, Place and Value of Supply	11			
		3	Input Tax Credit & Payment of Tax & Registration under GST Law	12			
		4	Introduction	11			
11	UC-TCO-611	1	Evaluation of Management	11	45	3	100 (60+40)
		2	Learning the Methods of Valuation	11			
		3	Technical Analysis	12			
		4	Art of Buying and Selling a Stock	11			
		Total				20**	600

**** Students to select any one subject from Sr. no 1 and 2 and one from 3 and 4**

Sr. No 7, 8, 9 10 and 11 - From Skill Enhancement coursed students to select any two subjects

● **Lecture Duration – 48 Minutes**

UC-TCO-601	60 lectures equivalent to 48 hours	One credit = 12 hours
UC-TCO-602	60 lectures equivalent to 48 hours	One credit = 12 hours
UC-TCO-603	60 lectures equivalent to 48 hours	One credit = 12 hours
UC-TCO-604	60 lectures equivalent to 48 hours	One credit = 12 hours
UC-TCO-605	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-606	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-607	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-608	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-609	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-610	45 lectures equivalent to 36 hours	One credit = 12 hours
UC-TCO-611	45 lectures equivalent to 36 hours	One credit = 12 hours

Part 5

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Detailed Syllabus

Course Code: UC-TCO-601
Financial Accounting II

Unit	Contents	No. of Lectures
1	Indian Accounting Standards 1.1. Ind AS - 103 Business combinations; 1.2. Ind AS - 115 Revenue from contracts with customers; 1.3. Ind AS - 116 Leases.	15
2	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings) 2.1. In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively; 2.2. Meaning and computation of purchase consideration; 2.3. Problems based on purchase method only.	15
3	Accounting of Transactions of Foreign Currency 3.1. In relation to purchase and sale of goods, services and assets and loan and credit transactions; 3.2. Computation and treatment of exchange rate differences.	15
4	Liquidation of Companies 4.1. Meaning of liquidation or winding up; 4.2. Preferential payments; 4.3. Overriding preferential payments; 4.4. Preparation of statement of affairs, deficit / surplus account; 4.5. Liquidator's final statement of account.	15

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	1.1.	Ind AS - 103 Business combinations;
2	1.2.	Ind AS - 115 Revenue from contracts with customers;

3	1.3.	Ind AS - 116 Leases.
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Online Resources

https://www.mca.gov.in/Ministry/pdf/Ind_AS103.pdf
https://resource.cdn.icai.org/49531indas39251.pdf
https://www.mca.gov.in/Ministry/pdf/INDAS115.pdf
https://resource.cdn.icai.org/62141bos50429-cp3.pdf
https://www.mca.gov.in/Ministry/pdf/IndAS116_2020_10112020.pdf
https://resource.cdn.icai.org/62150bos50429-cp7-u3.pdf

Reference Books

1. "Financial Accounting" by M. Mukherjee.M.Hanif, Tata McGraw Hill Education Private Ltd; New Delhi
2. "Grewal's Accountancy" by M.P. Gupta and B.M.Agarwal; S.Chand Publishing
3. "Advanced Accounts" by T.S. Grewal; S. Chand and Co (P) Ltd., New Delhi, 6th edition
4. "Financial Accounting" by P. C. Tulsian, Pearson Publications, New Delhi
5. "Financial Accounting for Business Managers" by Ashish K. Bhattacharyya, Prentice Hall of India Pvt. Ltd.
6. "Accounting Principles" by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. "Financial Accounting" by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
8. "Compendium of Statement & Standard of Accounting", ICAI
9. "Indian Accounting Standards" by Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
10. "Company Accounting Standards" by Shrinivasan Anand, Taxman
11. "Financial Accounting" by V. Rajasekaran, Pearson Publications, New Delhi
12. "Introduction to Accountancy" by T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
13. "Introduction to Financial Accounting" by Horngren, Pearson Publications.
14. "Advanced Accountancy" by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
15. "Financial Accounting" by R. Narayanaswamy, Prentice Hall of India, New Delhi
16. "Contemporary Issues in Accounting" by Shashi K. Gupta, Kalyani Publishers.
17. "Fundamentals of Financial Accounting" by Ashok Sehgal, Taxmann's Publishers
18. "Financial Accounting Reporting" by Barry Elliot and Jamie Elliot, Prentice Hall, 14th Edition
19. "Financial Accounting" by Dr. Varsha Ainapure and Mukund Ainapure, Manan Prakashan.

Course Code: UC-TCO-602
Business Management IV – Management and Organisation Development

Units	Particulars	No. of Lectures
1	<u>Directing and Leading</u> • Communication as an important tool for effective direction and leadership • Barriers to Communication • Ethical issues in using social media for communication • Role of a leader in business organizations’ - qualities of a good leader • Style of leadership • Leadership continuum – developing an effective leader – path goal theory • Transactional and transformational leaders	15
2	<u>Co-ordination and Motivation</u> • Co-ordination as essence of management • Co-ordination vs co-operation vs conciliation • Motivation – meaning and importance of motivation • Financial and non-financial motivators • Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory.	15
3	<u>Controlling and information Management</u> • Definition and steps in controlling. • Strategic and operational controlling techniques. • Requirements of an effective control system. • Flow of information in a typical organisation - Need for managing information. • Designing and developing modern MIS - Introduction to ERP.	15
4	<u>Contemporary Issues in Management</u> • Challenges in organisational growth and development - management perspective • Importance of time management and tools for effective time management • Addressing diversity due to human resource mobility • Conflict management.	15

Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.1	Transactional and transformational leaders
2	2.3	Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory.
3	3.1	Designing and developing modern MIS - Introduction to ERP.
4	4.2	Conflict management.

Online resources

https://onlinecourses.nptel.ac.in/noc22_mg56/preview
https://onlinecourses.swayam2.ac.in/cec21_ed22/preview
https://onlinecourses.swayam2.ac.in/cec21_ge05/preview https://www.coursera.org/lecture/enterprise-systems/1-1b-introduction-to-enterprise-resource-planning-erp-LneSo
https://onlinecourses.swayam2.ac.in/cec22_hs30/preview

Reference Books

1. Principles of Management, Tripathi P.C. Tata McGraw Hill, New York
2. Management Theory and Practices by Dale, Ernest / McGraw Hill, New York.
3. Practice of Management by Peter Drucker / Allied Publisher, New Delhi
4. Management by Ricky W Griffin / Houghton Mifflin Company
5. Management by Gary Dessler / Prentice Hall
6. Management by Stephen Robbins, Mary Coulter / Prentice Hall
7. Management by James Stoner, Edward Freeman / Prentice Hall
8. Time Management by Roberta Roesch, Tata Mc Graw Hill

Course Code :UC-TCO-603 Management Accounting II

Unit	Content	No. of Lectures
1	Analysis & Interpretation of Financial Statements 1.1. Common Size Statement - Needs, Objectives, Advantages & Limitations 1.2. Comparative Statement - Needs, Objectives, Advantages & Limitations 1.3. Trend Analysis - Needs, Objectives, Advantages & Limitations 1.4. Analysing & Interpreting Financial Statements and offering comments on them	15

	based on the above three techniques.	
2	Capital Budgeting & Evaluation Techniques 2.1. Capital Budgeting - Meaning & Importance 2.2. Evaluation Techniques - Pay back method, Annual Rate of Return Discounted Payback, Net Present Value, Profitability Index 2.3. Choice of Evaluation Techniques- Uses & Limitations. (Practical Question based on Capital Budgeting Techniques)	15
3	Cash Flow Statement 3.1. Cash Flow Statements- Need, Objectives & Importance 3.2. Preparation of Cash Flow Statement based on Indirect Method as per AS-3 (Practical Question based on Indirect Method)	15
4	Leverages 4.1. Introduction, Need & Objectives. 4.2. EBIT & EPS Analysis 4.3. Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage 4.4. Relationship between Operating Leverage and Financial Leverage (Including Practical Problems) (Practical Question based on Leverages)	15

Self-Learning topic

Sr. No	Topics
1	Analysing Financial Statements and offering comments on them based on Common size Statement Analysis / Comparative Statements Analysis / Trend Analysis.

Online Resources

https://corporatefinanceinstitute.com/resources/knowledge/finance/analysis-of-financial-statements/
https://www.begintoinvest.com/common-size-analysis-different-way-analyze-balance-sheet-financial-statements/
https://www.studymode.com/essays/Common-Size-Statement-Comparative-Satement-And-402248.html
https://edurev.in/studytube/Comparative-Statement-Common-size-Statement-and-Tr/7d4a2b66-2f4c-4519-9625-d14d2b7b0ddf_v

Reference Books

1. J.K. Aggarwal, R.K. Aggarwal, M.L. Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R. Kishore – Advance Management Accounting – Taxamnn allied Services Pvt. Ltd.
3. M.Y. Khan, P.K. Jain – Management Accounting – Tata McGraw Hill.
4. Horngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Education

5. S.N. Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
6. Anthony, Robat N., Hawkins and Merchant Management Accounting
7. Cost Management by Saxena & Vashist
8. Cost & Management Accounting by Ravi Kishor, Publication Taxmann, New Delhi
9. Financial Of Management Accounting by S.R. Varshney, Wisdom
10. Hingorani NL and Ramanthan AR - Management Accounting, New Delhi
11. Maheshwari SN - Management and Cost Accounting, Sultan Chand, New Delhi

Course Code :UC-TCO-604
Business Management VI- Financial Management II

Units	Particulars	No. of Lectures
1	1.1Capital Budgeting and Evaluation techniques 1.2 Capital Budgeting – meaning and Importance Evaluation techniques 1.3Pay-back method and ARR 1.4 NPV and Profitability index	15
2	Working Capital 2.1 Working Capital – Meaning and Importance 2.2Factors determining Working Capital requirements, Working Capital cycle 2.3 Classification of Working Capital – (i) Gross and Net Working Capital (ii) Permanent and Variable Working Capital (iii) Positive and Negative Working Capital (iv) Cash and Net Current Assets concept of Working Capital 2.4 Management of Working Capital 2.5 Estimation of Working Capital requirement	15
3	Receivable Management, Cash Management and Marketable Securities Management 3.1 Receivables Management – Meaning and Importance, Aspects of Receivable Management, Credit Policy and Credit Evaluation. Control of Accounts receivables – Day’s Sales Outstanding, Ageing Schedule, ABC Analysis Cash Management : Meaning, Motives of holding Cash, Ways of Speeding up cash collections. Preparation of Cash Budget Understanding the role of marketable securities in corporate financial management	15
4	Dividend decisions 4.1Definition of dividend 4.2Modes of paying Dividend / Sources of Dividend payment Dividend Tax (Idea of Government taxing Dividend - General Knowledge) 4.3Factors affecting Dividend Decisions 4.4 Methods of calculating Dividend under various models Miller, Walter, Gordon	15

Self-Learning topics (Unit wise)

Unit	Topic
1	Importance of Capital Budgeting
2	Need and Importance of Working Capital to an Enterprise
3	Methods of Evaluating Receivables Management
4	Methods of Calculating Dividend

Online Resources

Unit	Topic
1	https://www.investopedia.com/articles/financial-theory/11/corporate-project-valuation-methods.asp
2	https://www.eaglebusinesscredit.com/blog/the-importance-of-working-capital-management-for-your-business/
3	https://www.youtube.com/watch?v=GnC9uYeD37A
4	https://www.wikihow.com/Calculate-Dividends

Reference books

1. Financial Management, Prasanna Chandra ,Tata McGraw-Hill Education , 2007
2. Fundamentals of Financial Management, 2nd Edition, PHI Learning by Bhabtosh Banarjee
3. Financial Management, I.M.Pandey ,Pearson Publication
4. Basic Financial Management ,M.Y.Khan , McGraw Hill Education
5. The economist Guide to Financial Management , John Tennent , The Economist

Course Code: UC-TCO-605

Commerce VI– Human Resource Management

Units	Particulars	No. of Lectures
1	<u>Human Resource Management</u> 1.1 Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management/ Talent Management 1.2 Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques	12

	1.3 Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E-selection,	
2	<u>Human Resource Development</u> 2.1 Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods 2.2 Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance 2.3 Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	11
3	<u>Human Relations</u> 3.1 Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) 3.2 Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ 3.3 Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.	11
4	<u>Trends In Human Resource Management</u> 4.1 HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. 4.2 Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. 4.3 Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen	11

	Y)Competency Mapping. Shift to Hybrid Human Resource Model- Benefits & Challenges	
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Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.1	Recruitment- Concept, Sources of Recruitment Selection - Concept, process, Techniques of E,selection,
2	2.3	Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance https://nptel.ac.in/courses/110105137
3	3.1	Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.
4	4.2	Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.

Online resources:

https://onlinecourses.swayam2.ac.in/nou21_hs19/preview
https://nptel.ac.in/courses/110105137
https://nptel.ac.in/courses/110105137
https://nptel.ac.in/courses/110105137

Reference Books:

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
5. Greenhaus, J.H., Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
7. Aswathappa. K, Human Resource Management
8. Subba Rao, Human Resources Management.
9. Michael Porter, HRM and Human Relations.

10. M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House – New Delhi, 1998
11. Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.
12. Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
13. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
14. Aswathappa K., Human Resource Management, Tata McGraw, Hill, New Delhi.
15. F. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work – Boston: Kent, 1984
16. George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5th Edn. Plano, TX: Business Publications, 1998.
17. Lepak, David & Gowan, Mary. Human Resource Management. Dorling Kindersley (India).
18. Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.
19. Sadri, J., Sadri, S., Nayak, N., A Strategic Approach to Human Resource Management, JAICO Publishing House.
20. Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida.
21. Robbins, Stephen P. Organisational Behaviour. Pearson Education, New Delhi

Course Code: UC-TCO-606

Business Economics VI

Sr No	Module/Unit	Lectures
1	Introduction to International Trade	10
	1.1 Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher-Ohlin Theory 1.2 Terms of Trade - Types and Limitations 1.3 Gains From International Trade - Offer Curves and Reciprocal Demand	
2	Commercial Policy	10
	2.1 Commercial Trade Policy - Free Trade and Protection - Pros and Cons. 2.2 Tariff and Non-Tariff Barriers: Meaning, Types and Effects 2.3 Free trade areas: Meaning advantages and disadvantages, regional trade agreements.	
3	Balance of Payments and International Economic Organisation	15
	3.1 Balance of Payment: Meaning, Structure, Types of Disequilibrium 3.2 Causes and Measures to Correct the Disequilibrium in Balance of Payments, Foreign Trade multiplier. 3.3 WTO - Recent Developments in TRIPS, TRIMS and GATS	
4	Foreign Exchange Market	10
	4.1 Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange	

	4.2 Purchasing Power Parity Theory, Nominal, Real and Effective exchange rate, Spot and Forward Exchange Rates, Arbitrage 4.3 Managed Flexible Exchange Rate System of India, Indian Rupee and its fluctuations in international currency market.	
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Self-Learning topics (Unit wise)

Module	Topic	Links and References
1	Gains from Trade	Kindleberger, C.P. (1973) International Economics, Homewood M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
3	Balance of Payments of India	https://youtu.be/VgQQkNcRsYc CEC/UGC: Economics, Commerce and Finance (EMRC,Gujarat University,Ahmedabad) www.rbi.org.in
3	WTO	https://youtu.be/3p6W7Quz4M4 Lecture by: Prof Rajan Sudesh Ratna South and South-West Office of UN ESCAP, New Delhi ARPIT, National Resource Centre, SRCC
4	Foreign Exchange Market	https://youtu.be/ZohSvL8iQQE https://youtu.be/0iNuUnewkIM Swayam, CEC www.rbi.org.in

Reference Books:

1. Kindleberger, C.P. (1973) International Economics, Homewood
2. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
3. Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman
4. Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi
5. M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi 2016
6. Francis Cherunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.2020
7. Dominick Salvatore – International Economics – 11th edition John Wiley & sons, Inc Singapore.

Course Code: UC-TCO-607
Computer Systems and Application II

Unit	Content	No. of Lectures
1	Digital Marketing 1.1 Introduction to Digital Marketing 1.1.1. What is digital marketing? 1.1.2. Importance of digital marketing 1.1.3. Difference between traditional and digital marketing 1.2 Website Planning and Creation 1.3 Search Engine Optimisation (SEO) 1.4 Search Engine Marketing 1.5 Social Media Marketing 1.6 Email Marketing 1.7 Mobile Marketing 1.8 Blogging 1.9 Case Studies of Digital Marketing	15
2	Advanced MS-Excel 2.1 Multiple Spreadsheets 2.1.1 Creating and using templates, using predefined templates, Adding protection option. 2.1.2 Creating and Linking Multiple Spreadsheets. 2.1.3 Using formulas and logical operators. 2.1.4 Creating and using named ranges. 2.1.5 Creating Formulas that use reference to cells in different worksheets. 2.2 Functions 2.2.1 Database Functions LOOKUP, VLOOKUP, HLOOKUP 2.2.2 Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF 2.2.3 String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED 2.2.4 Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 2.2.5 Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL 2.3 Data Analysis 2.3.1 Filter with customized condition. 2.3.2 The Graphical representation of data Column, Line, Pie and Bar charts. 2.3.3 Using Scenarios, creating and managing a scenario. 2.3.4 Using Goal Seek 2.3.5 Using Solver 2.3.6 Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro (concept only)	15
3	Introduction to Power BI 3.1 POWER BI DESKTOP (installation and tool to get familiar with) 3.2 Overview of the Rhyme Interface	15

	3.3 Importing the Data using power query 3.4 Fixing the Column Names using power query 3.5 Transforming the Data 3.6 POWER BI CHART (REPORT) 3.7 POWER BI KPI INDICATORS (visualization and how they can benefit) 3.8 POWER BI DASHBOARD (how to create interactive Dashboard) 3.9 Creating PowerBI Reports and AutoFilters 3.10 Report Design with Legacy & . DAT File 3.11 Report Design with Database Table 3.12 “Get Data” Option and Report Verification in Cloud. 3.13 Stacked Bar Chart, Stacked Column Chart 3.14 Clustered Bar Chart, Clustered Column Chart 3.15 Adding Report Titles, Report Format Options 3.16 Hierarchies and Drill Down Report 3.17 Hierarchies and Drill Down Options 3.18 Aggregate with Bottom /Up Navigation Rules 3.19 Automated Records Selection with Tabular Data 3.20 Parameter for Column Data and Table / Query Filters	
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Self-Learning topics (Unit wise)

Unit	Topics
1	1.1 Introduction to Digital Marketing 1.1.1. What is digital marketing? 1.1.2. Importance of digital marketing 1.1.3. Difference between traditional and digital marketing 1.4 Search Engine Marketing 1.5 Social Media Marketing 1.6 Email Marketing 1.7 Mobile Marketing 1.8 Blogging

Online Resources

1. https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf
2. https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-Marketing.pdf
3. https://www.optron.in/blog/digital-marketing/

Reference Books:

- Excel 2019 Advanced Topics: Leverage More Powerful Tools to Enhance Your Productivity (Excel 2019 Mastery), George, Nathan
- Power Pivot and Power BI by Rob Collie and Avichal Singh
- Digital Marketing Strategy: An Integrated Approach to Online Marketing by Simon Kingsnorth
- Data Analytics With MS Excel & Power BI by Punit Prabhu

Software Requirements:

- Office 2016 or Higher Version
- Power BI Desktop

Detailed Scheme Practicals

Practical of Semester IV

Paper Code	Title	No. of Lectures
	1. Case study of Digital Marketing 2. Multiple spreadsheets 3. Functions 4. Data Analysis-I 5. Data Analysis- II 6. Power BI Desktop basics 7. Importing the Data using power query, Fixing the Column Names using power query, Transforming the Data 8. POWER BI CHART, POWER BI KPI INDICATORS, POWER BI DASHBOARD 9. Creating PowerBI Reports and AutoFilters, Report Design with Legacy &. DAT File, Report Design with Database Table, “Get Data” Option and Report Verification in Cloud. 10. Stacked Bar Chart, Stacked Column Chart, Clustered Bar Chart, Clustered Column Chart, Adding Report Titles, Report Format Options, Hierarchies and Drill Down Report, Hierarchies and Drill Down Options, Aggregate with Bottom /Up Navigation Rules 11. Automated Records Selection with Tabular Data, Parameter for Column Data and Table / Query Filters	03 Lectures per Practical per Batch*

Course Code: UC-TCO-608
Export Marketing II

Units	Particular	No.of Lectures
1	Product Planning and Pricing Decisions for Export Marketing 1.1Planning for Export Marketing with regards to Product, Branding, Packaging 1.2 Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing 1.3International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation	12
2	Export Distribution and Promotion 2.1 Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels 2.2 Components of Logistics, Warehousing, Shipping ,in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing 2.3 Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;	11

	Promotions and Publicity in Global Markets	
3	Export Finance 3.1 Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade 3.2 Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. 3.3 Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC	11
4	Export Procedure and Documentation 4.1 Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; 4.2 Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) 4.3 Importance of Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin.	11

Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.1	Product Planning and Pricing Decisions for Export Marketing
2	2.3	Distribution Channels and Logistics
3	3.1	Export Finance
4	4.2	Export Procedure

Online Resources

- **Product Pricing-** [Lecture 25 Pricing Products and Services Part 1 - YouTube](#) (IIT ROORKEE Lecture)
- **Logistics and Marketing Channels-** [\(67\) Lecture 38 : Channel Systems, Channel Management, Logistics and Marketing Channels: Part I - YouTube](#) (NEPTel-SWAYAM:IIT KHARAGPUR)
- **Export finance -** https://www.youtube.com/watch?v=ZgRwMzQ_wCg
- **Export procedure** <https://nptel.ac.in/courses/110105157>

Reference Books

1. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
2. Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
3. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
4. R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
5. EXIM Policy & Handbook of EXIM Procedure – VOL I & II

6. International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
7. International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
8. Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi, New Import Export Policy - Nabhi Publications, 2017
9. Export Management, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
10. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, South Western, 10th Edition, 2012
11. Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
12. International Marketing Management, M.V. Kulkarni, Everest Publishing House
13. Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition

Course Code: UC-TCO-609
Marketing Research II

Unit	Particulars	No. of Lectures
I	Applications of Marketing Research-I 1.1 Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, unsuccessful product and market research failure. 1.2 Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance 1.3 Price Research- concept, factors influencing pricing, importance of price research, methods of price research	12
II	Applications of Marketing Research-II 2.1 Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research 2.2 Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness, 2.3 Consumer Research- concept, objectives, methods Motivation Research concept, importance. Impact of Google search and internal search on consumer buying decisions.	11
III	Applications of Marketing Research-III 3.1 Sales Research- concept, significance, scope/areas 3.2 Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research, 3.3 Global Marketing Research- concept, factors affecting Global Marketing, need and scope of Global Marketing Research	11

IV	Managing Marketing Research 4.1 Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits, steps for conducting marketing research activity for newly established businesses 4.2 Professional Marketing Research agencies- structure, merits, demerits, professional standards, Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson	11
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Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	I	Brand research strategies
2	I	Advertising research
3	III	Global marketing research

Online Resources

https://www.ibm.com/topics/social-media-analytics
https://www.researchgate.net/publication/264159967_Analyzing_the_Impact_of_Internet_in_Rural_India
https://digitalagencynetwork.com/how-to-do-market-research-for-a-startup/

Reference Books

1. Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition
2. Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014
3. Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
4. Encyclopaedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
5. Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015
6. Marketing Research, G. C. Beri, McGraw Hill, New Delhi, 2007
7. Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
8. Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

Course Code: UC-TCO-610
Indirect Tax

Unit	Content	No. of Lectures
1	Introduction 1.1. What is GST 1.2. Need for GST 1.3. Dual GST Model 1.4. Definitions Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply 1.5. Goods & Services Tax Network (GSTN)	15
2	Levy & Collection of Tax 2.1 Scope of Supply 2.2 Non taxable Supplies 2.3 Composite and Mixed Supplies 2.4 Composition Levy 2.5 Levy and Collection of tax 2.6. Exemption from tax	15
3	Time, Place and Value of Supply 3.1. Time of Supply 3.2 Place of Supply 3.3 Value of Supply	15
4	Input Tax Credit & Payment of Tax and Registration under GST 4.1 Eligibility for taking Input Tax Credit 4.2 Input Tax Credit in Special Circumstances 4.3 Computation of Tax Liability and payment of tax 4.4 Persons not liable registration 4.5 Compulsory registration	15

	4.6 Procedure for registration 4.7 Deemed registration 4.8 Cancellation of registration	
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Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	2.2	Non Taxable Supplies
2	2.4	Composition Levy
3	2.6	Exemption from Tax

Online Resources

https://www.cbic.gov.in/resources/htdocs-cbec/gst/51_GST_Flyer_Chapter24.pdf
https://taxguru.in/goods-and-service-tax/taxable-supply-vis-vis-activities-taxable-supply.html
https://cbic-gst.gov.in/faq.html
https://cbic-gst.gov.in/pdf/faq-manual/faq-composition-levy-revised.pdf
https://www.cbic.gov.in/htdocs-cbec/gst/Composition%20Levy%20Scheme.pdf
https://tax2win.in/guide/gst-exemption

Reference Books

- 1) Direct & Indirect Taxation by Ainapure, Manan Prakashan
- 2) Direct & Indirect Taxation(Goods & Service Tax), Sheth Publication
- 3) GST Bare Act 2017
- 4) GST Law & Practice - V.S Datey
- 5) GST Laws – National Academy of Customs, Indirect Tax

Course Code: UC-TCO-611

Investment Analysis and Portfolio Management II

Unit	Content	No. of Lectures
1	EVALUATION OF MANAGEMENT	11

	1.1 Difficulties in evaluating management. 1.2 Easiest method for management evaluation. 1.3 How FII & DII investments help in understanding management. 1.4 Pledging of shares: risk by management.	
2	LEARNING THE METHODS OF VALUATION 2.1 Importance of valuation. 2.2 PE Ratio. 2.3 Price to Cash Flow Ratio. 2.4 Peg Ratio & Discounted cash flow ratio. 2.5 PB Ratio. 2.6 Comparing Valuation with its own historical averages. 2.7 Advantages & Disadvantages of the above ratio. 2.8 Comparing valuation with previous historical data.	11
3	TECHNICAL ANALYSIS 3.1 Dow Theory. 3.2 Candle Sticks. 3.3 Moving Averages. 3.4 Indicators. 3.5 Patterns	12
4	ART OF BUYING & SELLING A STOCK: 4.1 Do's & don'ts to avoid losses in stock market steps to picking stocks while reducing risk substantially, 4.2 Understanding: Diversifying a portfolio. 4.3 Steps during a market crash. 4.4 The concept of moat. 4.5 Changes in fundamentals. 4.6 Stretched valuations. 4.7 Holding losers too long & selling winners too early. 4.8 Selling to buy at lower levels	11

Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1		Technical Analysis- Students will be doing a complete Technical Analysis of a listed company. This would include analysing moving averages, patterns & indicators in a chart of a listed company.

Online Resources

<https://youtu.be/8JTBeh1IbK8>

<https://youtu.be/0kDRINJvgpM>

<https://youtu.be/t9UPE8CDuFs>

<https://youtu.be/ZQ8wODESzhs>

<https://youtu.be/05wrYbHlnUE>

<https://youtu.be/uzT1x6dOvmQ>

Reference Books

1. Fundamentals of Management by Dr..R.C Bhatia
2. Basics of stock Market by Arvind Arora
3. Guide to Technical Analysis & Candelsticks by Ravi Patel
4. Profits with Technical Analysis by D.P.Sharma
5. Balance Sheet Analysis by Raj Kumar Sharma
6. Fundamental Analysis of shares by Ankit Gala & Khushboo Gala



Dr Rita Khatri
Chairperson BOS(Commerce and Management)