



ARKA JAIN
University
Jharkhand

Estd. Under Jharkhand State Private University Act

**Syllabus of Bachelor of
Commerce (Hons)**
Semester I-II-III-IV-V-VI
w.e.f from batch 2020-21

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ARKA JAIN
University
Jharkhand

Syllabus of
Bachelor of Commerce (Hons.)
Semester-I

ARKAJAIN University, Jharkhand
 School of Commerce of Management
 Department of Commerce
 Faculty – B.Com (Hons.)
Scheme of Study (w.e.f Batch 2020-21)

SEMESTER-I

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA *	Attendance
1	Financial Accounting	Core	5	5	100	70	20	5	5
2	Business Law	Core	5	5	100	70	20	5	5
3	Micro Economics	Generic	5	5	100	70	20	5	5
4	Management Principles & Applications	Core	5	5	100	70	20	5	5
5	Environmental Science	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER -II

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Corporate Accounting	Core	5	5	100	70	20	5	5
2	Statistics in Business Decision	Core	5	5	100	70	20	5	5
3	Principles of Auditing	Core	5	5	100	70	20	5	5
4	Macro Economics	Generic	5	5	100	70	20	5	5
5	Business Communication	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER – III

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Marketing Management	Core	5	5	100	70	20	5	5
2	Human Resource Management	Core	5	5	100	70	20	5	5
3	Income Tax Law & Practice	Core	5	5	100	70	20	5	5
4	Corporate Law	Core	5	5	100	70	20	5	5
5	E Commerce	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER – IV

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Cost Accounting	Core	5	5	100	70	20	5	5
2	Financial Management	Core	5	5	100	70	20	5	5
3	Research Methodology	Core	5	5	100	70	20	5	5
4	Business Ethics	Generic	5	5	100	70	20	5	5
5	Entrepreneurship Development	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER-V

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Information Technology for Managers	Core	5	5	100	70	20	5	5
2	Summer Internship	Core	5	5	100	50	50		
3	Management Accounting	Core	5	5	100	70	20	5	5
4	Elective I- <ul style="list-style-type: none"> Finance-International Finance HR-Recruitment & Selection Marketing-Consumer Behavior 	DSE	5	5	100	70	20	5	5
5	Elective II- <ul style="list-style-type: none"> Finance-Principles of Investment Management HR-Training & Development Marketing-Advertising and Brand Management 	DSE	5	5	100	70	20	5	5
6.	Elective III- <ul style="list-style-type: none"> Finance-Banking & International Trade HR-Change Management & Organizational Development Marketing-Service Marketing 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

SEMESTER-VI

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Indirect Taxation	Core	5	5	100	70	20	5	5
2	Dissertation	Core	5	5	100	50	50	-	-
3	Event Management	Generic	5	5	100	70	20	5	5
4	Elective IV- <ul style="list-style-type: none"> Finance-Financial Markets & Institution HR-Performance Management & Appraisal System Marketing-Retail Management 	DSE	5	5	100	70	20	5	5
5	Elective V- <ul style="list-style-type: none"> Finance-Insurance & Risk Management HR-Industrial Relations & Labor Laws Marketing-Sales & Distribution Management 	DSE	5	5	100	70	20	5	5
6.	Elective VI- <ul style="list-style-type: none"> Finance-Financial statement analysis. HR-Knowledge Management Marketing-Rural & International Marketing. 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

Distribution of Credit across 6 semesters:

Sl. No	Type of Paper	No. of Paper	Total Credit
1	Core Paper	18	90
2	Generic Paper	4	20
3	Ability Enhancement Compulsory Paper	2	8
4	Discipline Specific Elective	6	30
5	Skill Enhancement	2	10
	Total	32	158

*CIA – Continuous Internal Assessment – Based on Projects / Assignment during the semester

GS-Generic Subject | AECC -Ability Enhancement Compulsory Course

SECC -Skill Enhancement Compulsory Course | DSE - Discipline Specific Elective

ARKA JAIN University, Jharkhand

School of Commerce and Management

Department of Commerce

PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES

B.Com (Hons)-Semester I

Program Outcome-

PO1 Cater to skilled manpower needs of Industry

To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial Analysis and various other aspects of management.

PO2 Critical Analysis

Critically analyze the different profession related scenarios and situations with clear understanding of the factors contributing to the same

PO3 Effective Communication

Effectively communicate through different modes and forms of communication while working as a member of team in the organization at different levels.

PO4 Develop leadership as well as qualities of effective team player

Be an effective team leader to lead a group with conflicting personalities and move together towards a common goal. Effectively work with the different groups and teams diversified in terms of gender, age, ethnicity, cultural background, academic background and nationalities

PO5 Ethics

Develops Ethical, Moral and Human Values and contribute to the wellbeing of the society.

To become ethical managers with interdisciplinary approach.

PO6 Professional Development

Gain proficiency with the ability to qualify competitive professional examinations at national and international level;

PO7 Entrepreneurial Skill Development

Plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

Program Specific Outcome-

PSO1-Demonstrate understanding of the basic concepts and theoretical knowledge used in the different Commerce and business related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

PSO2- Apply IT knowledge and skills for efficient and effective business processes and develop innovative methods for competitive advantage

PSO3- Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals and organization.

PSO4- Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other course

PSO5- Students gain knowledge and analytical skills in the contemporary issues of Marketing and HR

PSO6-Enables students for positions of leadership and take decisions at all levels of management.

PSO7- Leaners will acquire the skills like effective communication, decision making, problem solving in day to day business affair

SUBJECT: FINANCIAL ACCOUNTING

Code: COM24001

Credits 5 | Semester 1

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of this paper is to help students to acquire conceptual knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions.

B. Course Outcome:

[CO.1]. Study the basic concepts and conventions of Accounting and also learn about the Indian Accounting Standards.

[CO.2]. Learn about accounting for royalty and processes involved.

[CO.3]. Gain a basic understanding of the concepts and applications of Hire Purchase accounting.

[CO.4]. Exposure to accounting techniques with respect to branches and transactions between branches.

[CO.5]. Understand the basic concepts of dissolution of partnership firm along with accounting during insolvency of partners.

[CO.6]. Learn the process of accounting for Non Profit Making Organization.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

E. Syllabus:

INTRODUCTION TO FINANCIAL ACCOUNTING-

Why Financial Accounting is to be studied? Introduction, Meaning and Definition, Basics of Accounting, Accounting Terminology, Classification of Accounts. Objectives of Accounting, Users of Accounting Information, Limitations. Accounting Principles, Accounting Concepts and Accounting Conventions (GAAP) – various concepts and principles. Introduction to Indian Accounting Standards, International Financial

Reporting Standards, Ind AS vs IFRS, Need for IFRS. Some important Ind AS to be studied – Ind AS 101, Ind AS 1, Ind AS 2, Ind AS 7.

ROYALTY ACCOUNTS-

Meaning and definition, Technical Terms – Royalty, Landlord, Tenant, Minimum Rent. Short Workings, Recoupment of Short Working, Recoupment within the Life of the Lease - Practical problems. Treatment of Strike and Stoppage of work - Practical problems. Journal entries and accounting treatment in the books of Lessee and Lesser (Landlord).

HIRE PURCHASE SYSTEM & INSTALLMENT SYSTEM-

Meaning of Hire Purchase and Installment Purchase System, difference between Hire Purchase and Installment Purchase, Important Definitions, Hire Purchase Agreement. Journal Entries In the Books of Hire Purchaser & Hire Vendor (Asset Accrual Method Only), Basic Problems of Calculating Cash Price & Hire Purchase Price of An Asset along with calculation of Interest by various methods - Practical problems. Advance Problems-Problems Related to Default in Payment, Repossession of Assets-Partial & Full - Practical problems

BRANCH ACCOUNTS

Introduction, Meaning, Objectives. Types of Branches, Features. Supply of Goods at Cost Price & Invoice Price-Practical problems. Branch Account in the books of Head Office (Debtors System, Stock and Debtors system and Final Accounts system) – Practical problems

ACCOUNTING FOR DISSOLUTION OF PARTNERSHIP FIRM

Dissolution of the Partnership Firm-Causes & its implications, Indian Practice Rule and Garner Vs Murray Rule – Theoretical concepts, Use of Partners Current account, Fixed and Fluctuating Capital. Practical Problems - relating to the Insolvency of one partner or two partners as per Indian & British Practice. Practical Problems relating to the Insolvency of All Partners. Conversion of Partnership and Dissolution of Partnership.

ACCOUNTING FOR NON PROFIT ORGANIZATION.

Introduction to NPO ,Meaning of Capital and Revenue Items, Performa of Receipts & Payments and Income & Expenditure Account, Difference between the same. Practical Problems relating to Preparation of the above said statements (Receipts & Payments, Income & Expenditure) & Balance sheet

F. RECOMMENDED TEXTBOOKS

1. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4th edition.
2. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

G. REFERENCE BOOKS

1. Goel. D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.

3. Rakesh Shankar. R &Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15th edition.
5. Reddy T.S & Murthy. A, 2007, Financial Accounting, Margham Publications, Chennai, 5th edition

H. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.No	COURSE STATEMENT	COURSE OUTCOME	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To study the basic concepts and conventions of Accounting.		3	2	1	1	2	1	3	2	2	2	3	1	1	2
CO2	To learn about accounting for royalty and processes involved.		2	1	1	2	2	3	3	2	2	2	3	1	1	2
CO3	To have a basic understanding of the concepts and applications of Hire Purchase accounting		2	1	1	1	3	3	2	2	2	2	3	1	1	3
CO4	To be exposed to accounting techniques with respect to branches and transactions between branches		2	1	1	2	1	1	2	2	2	2	3	1	1	3
CO5	To understand the basic concepts of dissolution of partnership firm.		2	1	1	1	2	1	3	2	2	2	3	1	1	2
CO6	To learn the process of accounting for NON Profit Making Organization.		2	1	1	1	2	3	2	2	2	2	3	1	1	2

• 1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: BUSINESS LAW

Code: COM24013

Credits 5 | Semester 1

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws along with.

B. Course Outcome:

[CO.1] Acquaint the student with basic concepts of Business Law.[CO.2]. Educate students with various kinds of agreements available for different purposes.

[CO.3] the students will get to know the basic features and functioning of companies, partnership firms and LLPs.

[CO.4] Upgrade students, know the basic concept Negotiable instruments and its importance in Business dealings.

[CO.5] Imbibe students with emerging consumer laws in India and its implementation.

[CO.6] providing knowledge of the business laws applicable in India and the framework within which business houses are expected to function.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

The Indian Contract Act, 1872, General Principles of Contract-

Contract meaning, characteristics and Kinds. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void and Voidable agreements – Definition, Types and Distinction. Discharge of a contract – modes of discharge. Breach and remedies against breach of contract. Contingent Contract and quasi contract

INDIAN CONTRACT ACT, 1872 – PART B

Contract of Indemnity & Guarantee. Contract of Bailment and Pledge – features, types, rights and duties of parties. Contract of Agency – features and termination of agency

SALE OF GOODS ACT, 1930

Contract of sale, meaning & features; difference between sale and agreement to sell. Conditions and warranties – Express and Implied. Transfer of ownership in goods including sale by non-owners. Unpaid seller – meaning and rights of an unpaid seller - against the goods and the buyer. Auction Sales.

PARTNERSHIP LAWS

Partnership Act, 1932 - Nature and Characteristics of Partnership. Registration of a Partnership Firms. Types of Partners; Rights and Duties of Partners. Incoming and outgoing Partners. Mode of Dissolution of Partnership. The Limited Liability Partnership Act, 2008 - Salient Features and Differences between LLP and Partnership, LLP and Company. LLP Agreement, Partners and Designated Partners, Incorporation Document. Incorporation by Registration, Partners and their Relationship. Features of Negotiable instrument Act, 1881. Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, bill of exchange, Cheque. Endorsement: Types of Endorsement Discharge of Negotiable Instruments.

Consumers Protection Act, 1986

Objectives and features of Consumers Protection Act. Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person c) Unfair trade practices. Consumer Protection Council (Central, State and District – their constitutions and objectives). Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission.

F. Text Books:

- Elements of Mercantile Law – N.D. Kapoor – Sultan Chand & Sons

G. Reference Books:

- Business Law – Tejpal Seth – Pearson
- Mercantile Law – PC Tulsian & Bharat Tulsian – McGraw Hill.
- Business Law & Corporate Laws .Dr. G.K Varshney

H. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

SI No	COURSE STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To acquaint the student with basic concepts of Business Law	3	2	2	1	2	1	3	2	1	3	3	2	2	3
CO2	To acquaint students with various kinds of agreements available for different purposes.	2	3	1	1	2	3	2	2	1	2	3	2	2	3
CO3	To know the basic features and functioning of companies, partnership firms and LLPs.	2	2	1	1	2	3	2	3	1	2	3	1	2	3
CO4	To let students, know the basic concept Negotiable instruments and its importance in Business dealings.	2	2	2	1	1	1	2	1	1	2	3	1	2	3
CO5	To acquaint students with emerging consumer laws in India and its implementation.	1	2	1	1	2	1	3	2	1	2	3	1	2	3
CO6	It aims at providing knowledge of the business laws applicable in India.	2	2	1	1	2	3	2	2	1	2	3	2	2	3

- 1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: MICRO ECONOMICS

Code: ECO21001

Credits 5 | Semester I

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

To acquaint the students with the concepts of micro economics dealing with consumer behavior and make them understand the supply side of the market through the production and cost behavior of firms.

B. Course Outcome:

[CO.1]. Study the basic concepts demand and elasticity.

[CO.2]. Understand the types of competition and absence of competition.

[CO.3]. Understand how consumer behaves relation to change in price and income.

[CO.4]. Learn various economic models.

[CO.5]. Gain a practical understanding how business model works

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

DEMAND and CONSUMER BEHAVIOUR

Demand; Elasticity of demand: Price, Income and Cross elasticity. Consumer Behavior: Indifference curve analysis of consumer behavior Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Price elasticity and price consumption curve, income consumption curve Engel curve, price change and income and substitution effects.

PRODUCTION and COST

Production isoquants, marginal rate of technical substitution, economic region of production, Optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scale/ scope. Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition.

PERFECT COMPETITION

Perfect competition: Assumptions and Features. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Concept of producer surplus. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

MONOPOLY

Monopoly Features. Monopoly short run and long run equilibrium. A shift in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

IMPERFECT COMPETITION

Monopolistic Competition and Oligopoly. Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency. Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

F. RECOMMENDED TEXTBOOKS

- H.L.Ahuja ; Principles of MicroEconomics

G. REFERENCE BOOKS

- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
- Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
- Case and Fair, Principles of Micro Economics, Pearson Education
- Koutsiyannis, Modern Micro Economic Theory.
- C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
- Amit Sachdeva, Micro Economics, Kusum Lata Publishers

H. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME						PROGRAM SPECIFIC OUTCOME							
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To study the basic concepts demand and elasticity.	2	3	1	2	2	3	2	2	2	1	3	2	2	2
CO2	To understand the types of competition and absence of competition.	3	3	1	2	1	1	3	2	2	1	3	2	2	3
CO3	To understand how consumer behave relation to change in price and income.	2	2	1	2	2	3	2	3	2	1	3	2	2	3
CO4	To understand various economic models.	2	3	1	2	1	1	3	3	2	2	3	2	2	3
CO5	To have a practical understanding how business model works.	2	3	1	2	2	3	2	2	2	2	3	2	2	3

• 1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: MANAGEMENT PRINCIPLES & APPLICATION

Code: MGT21108

Credits 5 | Semester I

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of the of the course is to equip the students with the knowledge of concepts and principles of Management and how these theories and applied in the environmental scenario

B. Course Outcome:

[CO.1]. Identify the foundation terms and concepts that is commonly used in management.

[CO.2]. Determine the essential elements for effective management practice.

[CO.3]. Determine the relationship between management functions.

[CO.4]. Demonstrate the roles, skills and functions of management.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

INTRODUCTION TO MANAGEMENT

Why study Management? The evolution of Management, Definition and importance of Management. Different Schools of Management Thought, Classical and management Science school. Behavioral School, Human Relation School, Operational Approach. System Approach and Contingency Approach to Management.

MANAGEMENT PROCESS& PLANNING

An overview of planning &organizing. Staffing, Directing and controlling. Planning, Meaning, Objective, Nature and Importance. Planning process, Planning premises, Types of plan.

ORGANIZING

Meaning and importance, organization structure / chart, Responsibility and Authority. Centralization-Decentralization, Line and Staff Relationships, Types of Organization. Formal and Informal groups in Organizations, Matrix Organization

STAFFING

Staffing function, Manpower needs Manpower position. Recruitment and Selection. Training and Development. Performance appraisal, Human resource audit.

DIRECTING AND CONTROLLING

Meaning of direction, Nature of directing, Motivation. Basis of motivation-fear, Money, Satisfaction, Importance of behavior. Individual needs, Needs of organization, Factors influencing performance. Work environment, Group dynamics- formal & Informal, Communication principles and practices. Concept of managerial control. Importance of control, Control process. Methods of control. Essentials of effective control.

E. RECOMMENDED TEXTBOOKS

- Management, Stephen P. Robbins, MeryCoulter, NeharikaVohra, Pearson.
- Principles & Practices of Management, L. M. Prasad, Sultan Chand & sons.

F. REFERENCE BOOKS

- Management: Text & Cases, Rao&Harikrishna, EXCEL BOOKS
- Management : A Global Perspective, Weihrich, TMH Essentials Of Management, Koontz, TMH

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To identify the foundation terms and concepts that is commonly used in management.	2	3	1	2	2	1	2	3	1	1	2	2	2	2
CO2	To determine the essential elements for effective management practice.	3	2	1	2	3	1	2	3	1	1	2	3	2	3
CO3	To determine the relationship between management functions.	3	3	1	2	3	2	3	3	1	1	2	3	3	3
CO4	To Demonstrate the roles, skills and functions of management.	3	1	2	3	3	1	3	2	1	1	2	3	3	3

- 1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ENVIRONMENTAL SCIENCE

Code: MGT23010

Credits 4| Semester I

Total Lectures Required – 60

Total Tutorials Required - 12

A. Introduction:

The present paper will acquaint the student with basic concepts of environment and its components. It includes the anthropogenic activities and its harmful effects on environment. It also throws light on the harmful effects of solid waste and to learn new ways of disposing it off. Students are able to understand current hot topics in news related to environment such as red data book, hotspots. Students will have knowledge about the biodiversity and the threats to the species. They will understand the causes and impact of Global warming and acid rain

B. Course Outcome:

[CO.1]. Concept clarification about the components of environment and their inter relatedness.

[CO.2]. Understanding of all the resources available and their origin and the ways to conserve them for sustainable future.

[CO.3]. Evaluate the environment and various species present and their importance and ways to conserve biodiversity.

[CO.4]. Construct and evaluate ways of managing solid waste and safe disposal techniques.

[CO.5]. Understand various measures undertaken by Government and laws related to protection of environment.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

ECOSYSTEM AND HOW THEY WORK:

Structure and function of an ecosystem, Types of ecosystem, Producers, Consumers and decomposers, Food chains, Food webs, ecological pyramids, energy flow in the ecosystem. Introduction, types, characteristic feature, structure and function of forest ecosystem, desert ecosystem, aquatic ecosystem, Lithosphere, Biosphere, and Hydrosphere, Major issues of Biodiversity, Biosphere reserves, National parks and sanctuaries.

CONCEPT OF SUSTAINABILITY AND INTERNATIONAL EFFORTS FOR ENVIRONMENTAL PROTECTION:

Concept of sustainable development, Emergence of environmental Issues, International Agreement on Environmental management, Problem of population growth, Population explosion, Family welfare Program.

RENEWABLE AND NON-RENEWABLE RESOURCES:

Defining resources, classification of resources, Soil and land degradation, Economic development and resources use, Natural resources accounting,

POLLUTION AND PUBLIC POLICY (AIR, WATER, SOLID & WASTE):

Water Pollution; Water resources of India, Hydrological Cycle, Methods of Water conservation and management. Ground and surface water pollution, Recycling and management of water and waste water {domestic and industrial}. Water borne diseases and health related issues, Air pollution and air pollutants, sources of air pollution, its effect on human health and vegetation. Greenhouse effect, global warming and climate change., Ambient air quality standards, steps taken by government to control air pollution, Its impact on human health, Municipal solid waste management, segregation, disposal methods, composting, land fill sites etc, Hazardous waste management, biomedical waste management,

MANAGING, GROWING AND ENDING THE VENTURE:

Legal framework; Constitutional provisions, The Indian Penal Code, Role of Judiciary in Environmental protection, Wild life {protection} Act, 1972, Water [prevention and control of pollution] Act, 1974, Environment [protection] Act, 1986, Air [prevention and control of pollution] Act, 1981, Forest Conservation Act.

E. Text Book:

- Singh, Y.K, *Environmental Science*, New Age International Publishers

F. Recommended Readings:

- Uberoi, N.K, *Environmental Management*, Excel books
- Bharucha, Erach, *Environmental Studies for Undergraduate Courses*, UGC
- Kumar, Arvind, *Environmental Science*, APH Publishing

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Concept clarification about the components of environment and their inter relatedness	1	2	1	1	2	1	1	1	1	1	1	1	1	1
CO2	Understanding of all the resources available and their origin and the ways to conserve them for sustainable future.	1	2	1	1	1	1	2	2	1	1	1	1	1	1
CO3	To evaluate the environment and various species present and their importance and ways to conserve biodiversity	1	2	1	1	2	2	3	2	1	1	1	1	1	2
CO4	To construct and evaluate ways of managing solid waste and safe disposal techniques	1	2	1	2	1	1	1	2	1	1	1	2	1	2
CO5	To understand various measures undertaken by Government and laws related to protection of environment.	1	2	1	2	2	2	3	2	1	1	1	2	1	2

- 1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation



Syllabus of
Bachelor of Commerce (Hons.)
Semester-II

ARKAJAIN University, Jharkhand
 School of Commerce of Management
 Department of Commerce
 Faculty – B.Com (Hons.)
Scheme of Study (w.e.f Batch 2020-21)

SEMESTER-I

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA *	Attendance
1	Financial Accounting	Core	5	5	100	70	20	5	5
2	Business Law	Core	5	5	100	70	20	5	5
3	Micro Economics	Generic	5	5	100	70	20	5	5
4	Management Principles & Applications	Core	5	5	100	70	20	5	5
5	Environmental Science	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER -II

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Corporate Accounting	Core	5	5	100	70	20	5	5
2	Statistics in Business Decision	Core	5	5	100	70	20	5	5
3	Principles of Auditing	Core	5	5	100	70	20	5	5
4	Macro Economics	Generic	5	5	100	70	20	5	5
5	Business Communication	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER – III

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Marketing Management	Core	5	5	100	70	20	5	5
2	Human Resource Management	Core	5	5	100	70	20	5	5
3	Income Tax Law & Practice	Core	5	5	100	70	20	5	5
4	Corporate Law	Core	5	5	100	70	20	5	5
5	E Commerce	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER – IV

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Cost Accounting	Core	5	5	100	70	20	5	5
2	Financial Management	Core	5	5	100	70	20	5	5
3	Research Methodology	Core	5	5	100	70	20	5	5
4	Business Ethics	Generic	5	5	100	70	20	5	5
5	Entrepreneurship Development	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER-V

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Information Technology for Managers	Core	5	5	100	70	20	5	5
2	Summer Internship	Core	5	5	100	50	50		
3	Management Accounting	Core	5	5	100	70	20	5	5
4	Elective I- <ul style="list-style-type: none"> Finance-International Finance HR-Recruitment & Selection Marketing-Consumer Behavior 	DSE	5	5	100	70	20	5	5
5	Elective II- <ul style="list-style-type: none"> Finance-Principles of Investment Management HR-Training & Development Marketing-Advertising and Brand Management 	DSE	5	5	100	70	20	5	5
6.	Elective III- <ul style="list-style-type: none"> Finance-Banking & International Trade HR-Change Management & Organizational Development Marketing-Service Marketing 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

SEMESTER-VI

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Indirect Taxation	Core	5	5	100	70	20	5	5
2	Dissertation	Core	5	5	100	50	50	-	-
3	Event Management	Generic	5	5	100	70	20	5	5
4	Elective IV- <ul style="list-style-type: none"> Finance-Financial Markets & Institution HR-Performance Management & Appraisal System Marketing-Retail Management 	DSE	5	5	100	70	20	5	5
5	Elective V- <ul style="list-style-type: none"> Finance-Insurance & Risk Management HR-Industrial Relations & Labor Laws Marketing-Sales & Distribution Management 	DSE	5	5	100	70	20	5	5
6.	Elective VI- <ul style="list-style-type: none"> Finance-Financial statement analysis. HR-Knowledge Management Marketing-Rural & International Marketing. 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

Distribution of Credit across 6 semesters:

Sl. No	Type of Paper	No. of Paper	Total Credit
1	Core Paper	18	90
2	Generic Paper	4	20
3	Ability Enhancement Compulsory Paper	2	8
4	Discipline Specific Elective	6	30
5	Skill Enhancement	2	10
	Total	32	158

*CIA – Continuous Internal Assessment – Based on Projects / Assignment during the semester

GS-Generic Subject | AECC -Ability Enhancement Compulsory Course

SECC -Skill Enhancement Compulsory Course | DSE - Discipline Specific Elective

ARKA JAIN University, Jharkhand

School of Commerce and Management

Department of Commerce

PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES

B.Com (Hons)-Semester II

Program Outcome-

PO1 Industry Needs-

To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial Analysis and Management.

PO2 Skilled Manpower –

To develop business analysts for companies, capital markets and commodity markets.

PO3 Building Intellectual Capital-

To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.

PO4 Sustainability-

To develop human resources to act as think tank for Business Development, Environment & Sustainability related issues.

PO5 Ethics-

To become ethical managers with interdisciplinary approach.

PO6 Professional Development-

To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

PO7 Entrepreneurial Skill Development.-

Students eager to take up self managed businesses will be given the opportunity to learn the nuances of entrepreneurship.

Program Specific Outcome-

PSO1-Ability to understand different aspects of a business

PSO2-To develop analysis skills so that they may be in a position to analyze every minutest detail available.

PSO3-To inculcate the knowledge on different topics that helps them to pursue their higher education.

PSO4-To shape the students become solution providers.

PSO5-To help students understand the need and importance of following ethical practices.

PSO6-To help the students pursue professional level examination in various fields.

PSO7-To help the students develop leadership & entrepreneurial skills through the practical approach and the value added courses available in the programme.

SUBJECT: CORPORATE ACCOUNTING

Code:-COM23033

Credits 5 | Semester II

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of this paper is to help students to acquire conceptual knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions.

B. Course Outcome:

[CO.1]. Study the basic concepts and conventions of Accounting and also learn about the Indian Accounting Standards.

[CO.2]. Learn about accounting for royalty and processes involved.

[CO.3]. Basic understanding of the concepts and applications of Hire Purchase accounting.

[CO.4]. Expose to accounting techniques with respect to branches and transactions between branches.

[CO.5]. Understand the basic concepts of dissolution of partnership firm along with accounting during insolvency of partners.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS

FINAL ACCOUNTS OF A COMPANY-

Why Corporate Accounting, Objectives & Learning Outcome. Statutory requirement for preparation of financial statements. Format for Preparation of Statement of Profit and Loss & Balance Sheet as per Schedule III.

ACCOUNTING FOR SHARE CAPITAL & DEBENTURES

Basic concepts of shares, Types of shares, Difference between equity and preference shares, Types of share capital. Issue of shares, Oversubscription, Pro-rata allotment, Calls in Arrears and Advance, Forfeiture & Re-issue of shares - practical problems. Buy back of shares-concepts and simple problems. Issue and Redemption

of preference shares-concepts and simple problems. Issue of debentures-for cash and other than cash; Redemption of debentures by various methods and sources - simple problems

DEPRECIATION ACCOUNTING-

Various methods of charging depreciation – SLM/WDV. Practical problems on change of method of depreciation.

AMALGAMATION & ABSORPTION-

Concepts and accounting treatment (excluding intercompany holdings). Calculation of purchase consideration under Merger and Amalgamation. Journal entries in the books of Transferor and Transferee – practical problems

ACCOUNTS OF HOLDING & SUBSIDIARY –CONSOLIDATION

Preparation of consolidated balance sheet with one subsidiary company. Minority Shareholders-treatment in balance sheet. Treatment of Pre & Post purchase profits of the company. Distribution of Reserves & Surplus (pre & post acquisition)

ACCOUNTING FOR BANKING COMPANIES

Understanding and interpreting the Balance Sheet of Banking Companies – as compared to non-banking companies. Simple practical problems on format of Balance sheet - NPA

E. RECOMMENDED TEXTBOOKS

- M.C. Shula, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

F. REFERENCE BOOKS

J.R. Monga, Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
V.K. Goyal and Ruchi Goyal, Corporate Accounting, PHI Learning.
Jain, S.P. and K.L. Narang, Corporate Accounting, Kalyani Publishers, New Delhi.
P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
Amitabha Mukherjee and Mohammed Hanif, Corporate Accounting, McGraw Hill Education

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.N O	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PS O6	PSO7
CO1	To learn how to prepare the final accounts of an organization	3	2	2	2	3	3	2	2	1	3	3	1	2	3
CO2	To learn about the concept of depreciation and the methods of charging the same.	3	2	1	2	3	3	2	2	1	3	3	1	2	2
CO3	To understand the concepts of Amalgamation & absorption and the impact of the same.	3	2	1	2	3	3	2	2	1	3	3	1	2	2
CO4	To have an understanding about the concept of Consolidation of organization and the process of doing the same.	3	2	2	2	3	3	1	2	1	3	3	1	2	2
CO5	To understand the basic concepts of accounting for banking companies	3	2	2	2	3	3	1	2	1	3	3	1	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: STATISTICS IN BUSINESS DECISION

Code: ECO22036

Credits 5 | Semester II

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

Understanding basic terms in the areas of Basic Statistics and some of its inferential application part.

B. Course Outcome:

[CO.1].The students will be able to compute several statistical measures and analyze any given bivariate data.

[CO.2]. The students will be able to acquire knowledge of time series, factors or components responsible for fluctuations in a time series and methods of measuring important components of time series.

[CO.3].The students will be able to deal with the work of computing probability in different situations and they will also be familiar with important sampling methods and sampling distributions.

[CO.4].The students will be able to apply Statistical Inference Techniques in Decision making.

[CO.5].The students will be able to draw samples from some given population and apply suitable Statistical Tests of Significance.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Measures of Central Tendency:

Introduction to Measures of Central Tendency. Characteristics of an ideal measure of Central Tendency; Types of Measures of Central Tendency - mean, median, mode, geometric mean and harmonic mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

Correlation Analysis:

Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X)

Analysis of Time Series:

Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of Semi averages, Moving averages Least squares (Linear and Parabolic trend); Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and un-weighted, Test of adequacy of index numbers, chain index numbers, base shifting,

Probability and Sampling:

Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Sampling: Concept, types, sampling distribution and Central limit theorem.

Estimation and Hypothesis testing:

Concept; Point estimates and confidence intervals, level of Significance; Process of hypothesis testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean. Non parametric statistics for hypothesis testing (Chi square, Run test, Median test and Sign test)

F. TEXT BOOK

T1. S.P.Gupta, Statistical Methods. Sultan Chand and sons.

T2. Das and Swain, Business statistics for managerial decision, HPH

G. REFERENCES

R1. Gupta, S.C and V.K. Kapoor, *Fundamentals of Mathematical Statistics*. Sultan Chand and sons.

R2. Gupta, S.C and V.K. Kapoor, *Fundamentals of Applied Statistics*. Sultan Chand and sons.

R3. Richard Levin & David Rubin: Statistics for management, Prentice Hall.

H. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.N O	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME								
		PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO6	PSO7	PSO6	PSO7
CO1	The students will be able to compute several statistical measures and analyze any given bivariate data.	1	1	1	1	2	3	1	2	1	1	2	1	1	2	1	1
CO2	The students will be able to acquire knowledge of time series, factors or components responsible.	1	3	1	2	2	1	2	1	2	1	2	1	2	3	1	3
CO3	The students will be able to deal with the work of computing probability in different situations and sampling methods.	3	2	1	3	2	2	1	3	2	1	2	2	2	2	3	2
CO4	The students will be able to apply Statistical Inference Techniques in Decision making.	1	2	1	1	3	3	2	3	2	1	2	2	1	2	1	2
CO5	The students will be able to draw samples from some given population. Statistical Tests of Significance.	1	3	1	1	1	3	2	3	2	1	2	2	1	2	1	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: PRINCIPLES OF AUDITING

Code: COM22003

Credits 5 | Semester II

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

B. Course Outcome:

[CO.1]. Understand the need of Auditing.

[CO.2]. Differentiate between Internal Audit & check.

[CO.3]. Understand the process of vouching.

[CO.4]. Analyze the pre-requisites to become an auditor of a limited company.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

INTRODUCTION TO AUDITING

Why auditing as a subject is required?. Introduction – Meaning - Definition – Objectives, Need Scope of Auditing, Differences between Accountancy and Auditing, Advantages & Limitations of Auditing. Types of Audit. Preparation before commencement of new Audit. Audit Notebook, Audit Working Papers, Audit Program. Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit

INTERNAL CONTROL

Internal Control: Meaning & objectives, Factors influencing Internal control system, Limitations of Internal Control System. Internal Check: Meaning, objectives & fundamental principles, Advantages & Disadvantages. Internal Check as regards: Wage Payments, Cash Sales, & Cash Purchases. Internal Audit: Meaning, Objectives- Advantages and Disadvantages. Differences between Internal Check & Internal Audit

VOUCHING

Vouching & Voucher. Meaning - Definition, Objectives & Importance. Routine Checking & Vouching. Types of Vouchers, Duties of auditor regarding vouching. Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure

VERIFICATION & VALUATION OF ASSETS & LIABILITIES

Meaning & Objectives of verification and valuation. Duties of an Auditor as regards the Valuation of Assets. Verification & Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill, Investments, Stock in Trade, and Preliminary expenses. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities

AUDIT OF LIMITED COMPANIES & OTHERS

Company Auditor – Appointment, Qualification and Disqualification. Rights, Duties & Liabilities of Auditor. Professional Ethics of an Auditor. Audit of Educational Institutions, Audit of Insurance Companies, Audit of Co-operative societies, Banking Companies

E. RECOMMENDED TEXT BOOK :

- Aruna Jha, Student Guide to Auditing, Taxman Allied Service (P) Ltd.

F. REFERENCES BOOK :

- Kamal Gupta & Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill.
- K.C. Shekhar, Auditing, Vikas Publishing House (P) Ltd.
- S. K. Basu, Auditing-Principles and Techniques, Pearson Education
- B.K Mehta, Auditing, SBPD Publication

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To understand the need of Auditing.	1	3	2	2	2	1	3	3	2	2	3	1	2	2
CO2	The difference between Internal Audit & check.	2	2	2	2	1	2	3	2	1	2	3	1	2	3
CO3	To understand the process of vouching.	1	2	2	2	2	3	2	1	2	3	3	1	2	2
CO4	The pre-requisites to become an auditor of a limited company.	3	3	2	2	3	1	2	3	2	3	3	1	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: MACRO ECONOMICS

Code: ECO22002

Credits 5 | Semester II

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

This course aims to introduce the students to the basic concepts of Macroeconomics which deals with the aggregate variables of the economy. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like Savings, investment, GDP, money and inflation

B .Course Outcome:

- [CO.1]. Study the circular flow in different sector models.
- [CO.2]. Understand the impact of the fiscal and monetary policies.
- [CO.3]. Analyze the Philips Curve and effect of inflation on unemployment.
- [CO.4]. Discuss the role of fixed and flexible exchange rate.
- [CO.5]. Study the demand and supply of money and portfolio analysis.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

INTRODUCTION

Concepts and variables of macroeconomics. Income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run.Determination of supply, determination of demand,Conditions of equilibrium.

ECONOMY IN THE SHORT RUN

IS–LM framework, Fiscal and Monetary policy, Determination of aggregate demand, shifts in aggregate demand. Aggregate supply in the short and long run. Aggregate demand and aggregate supply analysis.

INFLATION, UNEMPLOYMENT and LABOURMARKET

Inflation: Causes of rising and falling inflation. Inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment. Sacrifice ratio, role of expectations adaptive and rational

OPEN ECONOMY

Open economy – flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy, Interest-rate differentials case of a large economy.

BEHAVIORAL FOUNDATIONS

Investment – determinants of business fixed investment interest. Effect of tax, Determinants of residential investment and inventory investment. Demand for Money – Supply of money, Portfolio and transactions theories of demand for real balances,

F. RECOMMENDED TEXTBOOK

1. H.L. Ahuja : Macroeconomics Theory and Policies. S.Chand 20th Edition

G. REFERENCE BOOKS

1. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
2. Robert J Gordon, Macroeconomics, Pearson Education
3. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, Macroeconomics. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education
6. Oliver J. Blanchard, Macroeconomics, Pearson Education
7. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
8. Shapiro, Macroeconomic Analysis,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE STATEMENT	OUTCOME	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To study the circular flow in different sector models		1	3	1	2	2	2	2	1	1	2	3	1	2	2
CO2	To understand the impact of the fiscal and monetary policies		3	3	1	2	1	2	3	3	1	3	3	1	2	2
CO3	To understand the Philips Curve and effect of inflation on unemployment		1	2	1	2	2	2	1	1	1	2	3	1	2	2
CO4	To understand the role of fixed and flexible exchange rate		2	3	1	2	2	1	1	2	1	3	3	1	2	2
CO5	To study the demand and supply of money and portfolio analysis		2	3	1	2	3	1	3	2	1	3	3	1	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: BUSINESS COMMUNICATION

Code: MGT21001

Credits 4 | Semester II

Total Lectures Required – 60

Total Tutorials Required - 12

A. Introduction:

This course aims to acquaint the students with fundamentals of communication and help them to transform their communication abilities. It will help them to understand and demonstrate writing and speaking processes through invention, organization, drafting, revision, editing, and presentation. Students will be introduced to effective Organizational Communication. They will gain an insight towards the correct practices of the strategies of Effective Business writing. They will further understand and appropriately apply modes of expression, i.e., descriptive, expository, narrative, scientific, and self-expressive, in written, visual, and oral communication. This paper also aims to develop the ability to research and write a documented paper and/or to give an oral presentation.

B. Course Outcome:

[CO.1]. Build the students' confidence and to enhance competitiveness by projecting a strong personality.

[CO.2]. Student shall be able to improve their listening & speaking abilities.

[CO.3]. Impart the ability to work on their ability to write error free while improvising vocabulary & grammar.

[CO.4]. Students will be able to deliver an effective oral business presentation.

[CO.5]. Demonstrate his verbal and non-verbal communication ability through presentations.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Basics of communication- Meaning, elements, Barriers in comm. & overcoming barriers,

Comm.. Process/cycle, Types of comm.- Formal & Informal., Advantages & disadvantages of formal comm, Advantages &disadvantages of informal comm..

Developing Listening skills, How to become a good speaker., Report writing – examples, Letter writing – basics, Letter writing – layout, Letter writing – examples,

Basic communication skills, Developing listening skills, Developing speaking skills, Developing right body language, Developing basics of reading, Developing vocabulary, Resume – do's &don'ts,

Resume – layout, Resume – practice, Basics of Precise writing, Précis writing – format & practice, Interview – dos &don'ts, Formal Telephonic conversation, Basics of giving a PPT,

Principles of oral communication, Creative writing – meaning & format, Creative writing – story, Creative writing – skit or poem, Group Discussion – meaning & cracking tips, GD- dos &don'ts, Helpful expression in communication, Common signs & symbols, Doubt solving session

E. TEXT BOOK

- N. Gupta, K.Jain, Business Communication, Sahitya Bhawan Publication
- Kumkum Bharadwaj, *Fundamentals of Business Communication*, Dreamtech Press
- P.K.Pani, Business Communication
- SC Gupta,*The best approach to Creative Writing.*, Arihant Publications
- Collins.S, *Collins Letter Writing: Communicate Effectively by Letter or Email*, Harper Collins

F. REFERENCES

- Konar N, *Communication Skills for Professionals*, Prentice Hall India Learning Pvt Ltd

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO6	PSO 7
CO1	Build the students' confidence and to enhance competitiveness by projecting a strong personality.	1	2	3	2	3	2	1	1	1	1	2	2	2	2
CO2	Student shall be able to improve their listening & speaking abilities.	3	2	3	3	2	2	1	3	1	1	2	2	3	2
CO3	Impart the ability to work on their ability to write error free while	2	2	3	2	2	3	2	3	1	1	2	2	3	2
CO4	Students will be able to deliver an effective oral business presentation	1	2	3	3	1	2	3	2	1	1	2	2	3	2
CO5	Demonstrate his verbal and non-verbal communication ability through presentations.	3	2	3	3	2	2	3	1	1	1	2	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation



Syllabus of
Bachelor of Commerce (Hons.)
Semester-III

ARKAJAIN University, Jharkhand
 School of Commerce of Management
 Department of Commerce
 Faculty – B.Com (Hons.)
Scheme of Study (w.e.f Batch 2020-21)

SEMESTER-I

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA *	Attendance
1	Financial Accounting	Core	5	5	100	70	20	5	5
2	Business Law	Core	5	5	100	70	20	5	5
3	Micro Economics	Generic	5	5	100	70	20	5	5
4	Management Principles & Applications	Core	5	5	100	70	20	5	5
5	Environmental Science	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER -II

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Corporate Accounting	Core	5	5	100	70	20	5	5
2	Statistics in Business Decision	Core	5	5	100	70	20	5	5
3	Principles of Auditing	Core	5	5	100	70	20	5	5
4	Macro Economics	Generic	5	5	100	70	20	5	5
5	Business Communication	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER – III

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Marketing Management	Core	5	5	100	70	20	5	5
2	Human Resource Management	Core	5	5	100	70	20	5	5
3	Income Tax Law & Practice	Core	5	5	100	70	20	5	5
4	Corporate Law	Core	5	5	100	70	20	5	5
5	E Commerce	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER – IV

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Cost Accounting	Core	5	5	100	70	20	5	5
2	Financial Management	Core	5	5	100	70	20	5	5
3	Research Methodology	Core	5	5	100	70	20	5	5
4	Business Ethics	Generic	5	5	100	70	20	5	5
5	Entrepreneurship Development	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER-V

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Information Technology for Managers	Core	5	5	100	70	20	5	5
2	Summer Internship	Core	5	5	100	50	50		
3	Management Accounting	Core	5	5	100	70	20	5	5
4	Elective I- <ul style="list-style-type: none"> Finance-International Finance HR-Recruitment & Selection Marketing-Consumer Behavior 	DSE	5	5	100	70	20	5	5
5	Elective II- <ul style="list-style-type: none"> Finance-Principles of Investment Management HR-Training & Development Marketing-Advertising and Brand Management 	DSE	5	5	100	70	20	5	5
6.	Elective III- <ul style="list-style-type: none"> Finance-Banking & International Trade HR-Change Management & Organizational Development Marketing-Service Marketing 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

SEMESTER-VI

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Indirect Taxation	Core	5	5	100	70	20	5	5
2	Dissertation	Core	5	5	100	50	50	-	-
3	Event Management	Generic	5	5	100	70	20	5	5
4	Elective IV- <ul style="list-style-type: none"> Finance-Financial Markets & Institution HR-Performance Management & Appraisal System Marketing-Retail Management 	DSE	5	5	100	70	20	5	5
5	Elective V- <ul style="list-style-type: none"> Finance-Insurance & Risk Management HR-Industrial Relations & Labor Laws Marketing-Sales & Distribution Management 	DSE	5	5	100	70	20	5	5
6.	Elective VI- <ul style="list-style-type: none"> Finance-Financial statement analysis. HR-Knowledge Management Marketing-Rural & International Marketing. 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

Distribution of Credit across 6 semesters:

Sl. No	Type of Paper	No. of Paper	Total Credit
1	Core Paper	18	90
2	Generic Paper	4	20
3	Ability Enhancement Compulsory Paper	2	8
4	Discipline Specific Elective	6	30
5	Skill Enhancement	2	10
	Total	32	158

*CIA – Continuous Internal Assessment – Based on Projects / Assignment during the semester

GS-Generic Subject | AECC -Ability Enhancement Compulsory Course

SECC -Skill Enhancement Compulsory Course | DSE - Discipline Specific Elective

ARKA JAIN University, Jharkhand

School of Commerce and Management

Department of Commerce

PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES

B.Com (Hons)-Semester III

Program Outcome-

PO1 Industry Needs-

To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial Analysis and Management.

PO2 Skilled Manpower –

To develop business analysts for companies, capital markets and commodity markets.

PO3 Building Intellectual Capital-

To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.

PO4 Sustainability-

To develop human resources to act as think tank for Business Development, Environment & Sustainability related issues.

PO5 Ethics-

To become ethical managers with interdisciplinary approach.

PO6 Professional Development-

To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

PO7 Entrepreneurial Skill Development.-

Students eager to take up self managed businesses will be given the opportunity to learn the nuances of entrepreneurship.

Program Specific Outcome-

PSO1-Ability to understand different aspects of a business

PSO2-To develop analysis skills so that they may be in a position to analyze every minutest detail available.

PSO3-To inculcate the knowledge on different topics that helps them to pursue their higher education.

PSO4-To shape the students become solution providers.

PSO5-To help students understand the need and importance of following ethical practices.

PSO6-To help the students pursue professional level examination in various fields.

PSO7-To help the students develop leadership & entrepreneurial skills through the practical approach and the value added courses available in the programme.

SUBJECT: MARKETING MANAGEMENT

Code: MGT23020

5 Credits | Semester III

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION: The objective of this paper is to identify the foundation terms and concepts that are commonly used in marketing. It also identifies the essential elements for effective marketing practice. This course will determine the complete relationship between marketing and other management functions.

B. COURSE OUTCOMES: At the end of the course, students will be able to

[CO.1]. Develop an understanding about Marketing, its importance and various functions.

[CO.2]. Understand different Market segments and accordingly formulate the STP for the product.

[CO.3]. Identify the marketing Mix and Understand the Product concept and should be able to analyze the Product life cycle for each.

[CO.4]. Develop an understanding of the various pricing strategies used by firms and its effect on sales.

[CO.5]. Understand the Promotional mix and develop an understanding for various distribution techniques used by Marketers.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Introduction:

Definition, nature, scope and importance of Marketing, Evolution of the Study of Marketing, Evolution of the study of Marketing, Types & Features of Markets, Marketing functions, Market research, Marketing mix, **Case Study:** Amazon.com Inc.'s Marketing Mix (4Ps) Analysis and Dabur Marketing Mix Analysis (Evaluative),

Market Segmentation, Targeting, Positioning:

Concept of Market Segmentation, Basis of Market Segmentation, Process Targeting, Positioning, **Case Study:** Study on HUL STP Strategies for soaps and detergents (Classroom Discussion),

Product Classification:

Concept of Product and Service, Classification of Products, Product mix, New Product Development, Product Life Cycle, Marketing of products vs. marketing of services, **Case Study:** ITC Product Mix (Non Evaluative),

Pricing:

Pricing objectives, Consumer Psychology & Pricing, Pricing and Changing Environment, Essential steps in setting a price, Adapting the price, Case Study on the Impact of Reliance Jio on Indian Mobile Industry(Classroom Discussions),

Distribution and Promotion: Channels of Distribution: Needs, Types of marketing channels, Selection of channels, Evaluate the effectiveness of the Marketing Channels, **Case Study:** The epic rise of Patanjali : the game changer in FMCG industry (classroom discussion), Promotion: Nature & importance of promotion, Marketing communication mix, Models of communication, **Case Study:** Cola wars : Pepsi vs. Coca cola (classroom discussion).

F. TEXT BOOKS

T1. P.Kotler, *Marketing Management*. Prentice Hall

G. REFERENCE BOOKS

R1. Stanton, Etzel and Walker, *Marketing Management*. Tata McGraw-Hill

R2. R.Saxena, *Marketing Management*. Tata McGraw-Hill

H. COURSE ARTICULATION MATRIX: (Mapping COs with Pos&PSOs)

S. NO.	Course Outcome Statement	PROGRAM OUTCOMES							PROGRAM SPECIFIC OUTCOMES						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO 1	Develop an understanding about Marketing, its importance and various functions.	1	2	2	2	2	3	3	3	2	3	1	1	3	2
CO 2	Understand different Market segments and accordingly formulate the STP for the product.	1	3	3	3	1	3	3	3	3	3	3	2	2	3
CO 3	Should be able to identify the marketing Mix and Understand the Product concept.	1	2	3	3	1	3	3	3	2	3	2	2	2	3
CO 4	Develop an understanding of the various pricing strategies used by firms and its effect on sales.	2	2	3	2	3	2	3	2	3	3	1	2	2	3
CO 5	Understand the Promotional mix and develop an understanding for various distribution techniques.	2	3	3	2	2	2	3	3	3	2	2	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: HUMAN RESOURCE MANAGEMENT

Code: MGT24009

Credits 5 | Semester III

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of the course is to familiarize students with the different aspects of managing Human Resources in the organization through the phases of acquisition, development and retention.

B. Course Outcome:

[CO.1]. Familiarize students with the different aspects of managing Human Resources in the organization through the phases of acquisition, development and retention.

[CO.2]. Demonstrate proficiency in fundamental human resources concepts and how they apply to real world situations.

[CO.3]. Formulate human resources policies and practices that help promote the organization's strategic goals.

[CO.4]. Develop an understanding of the challenges of human resources management and successfully manage and resolve conflicts.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. Syllabus

Introduction to human resource management:

Human resources in Organizations, Role of Human Resource Management, The historical background of Human Resource Management, Contrast of Personnel Management and H.R.M. Human Resource Development Typical Organizational set up of a Human Resource Management Department Human Resource Planning (HRP).

Recruitment and selection; training and development:

Recruitment, the Concept, Strategy, Source and Process, Selection, Methods of selection-Use of tests in selection, Need for training, Methods of training, Evaluation of training program Development;

Performance appraisal:

Meaning and purpose-methods of performance appraisal, limitations, Wage and salary administration: Principles and techniques of wage fixation, Job evaluation-methods of wage payment-incentive schemes;

Trade unions

Organization-structure and functions, Trade Union Movement in India, Worker's participations in Management: Ways of participation, Review of workers participation in Management in India;

Industrial relations:

Factors influencing industrial relations, Mechanism of Settlement of disputes - Collective bargaining, Adjudication and Arbitration. Industrial Dispute Act, Factories Act, Works standing orders, Industrial Safety, Employee Services, Personnel Research, Human Resources Audit

F. TEXTBOOKS

- Human Resource & Personnel Management, Aswathappa, TMH.
- Human Resource Management, V. S. P. Rao, EXCEL.

G. REFERENCE BOOKS

1. Human Resource Management, A. Ghanekar, EPH.
2. Human Resource Management & Industrial Relation, Kulkarni M.V.EPH.

H. COURSE ARTICULATION MATRIX: (Mapping COs with Pos&PSOs)

S. NO.	Course Statement Outcome	PROGRAM OUTCOMES							PROGRAM SPECIFIC OUTCOMES						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	To familiarize students with the different aspects of managing Human Resources in the organization through the phases of acquisition, development and retention.	2	2	1	2	2	3	3	2	1	1	2	3	3	2
CO2	To demonstrate proficiency in fundamental human resources concepts and how they apply to real world situations.	2	2	1	3	2	3	3	3	1	1	2	3	2	3
CO3	To formulate human resources policies and practices that help promote the organization's strategic goals.	2	2	1	2	3	3	3	3	1	1	2	3	3	3
CO4	Develop an understanding of the challenges of human resources management and successfully manage and resolve conflicts.	2	2	1	3	2	3	3	3	1	1	2	3	2	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: INCOME TAX LAW AND PRACTICE

Code: COM23034

Credits 5 | Semester III

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of this subject is to acquaint the students with finer aspects of direct tax laws enabling them to be equipped to handle tax matters on a day to day basis independently.

B. Course Outcome:

[CO.1].The students will be able to get a holistic approach to taxation in day to day activities of business and personal transactions.

[CO.2].The students will be able understand and plan business transactions with a taxation perspective.

[CO.3].The student will be able to work as tax consultant.

[CO.4]. Gain enough knowledge on the basic principles and provisions of the Act and the relevant rules.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

E. Syllabus

Introduction:

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number(PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10;

Computation of income under different heads-1:

Income from Salaries;,, Basics of salary, basis of charge ,Different forms of salary- how taxed, Different from allowances – how taxed, taxable and non taxable perquisites, permissible deductions from salary income ,Tax treatment of PF / Superannuation ,deduction u/s 80 ,Numerical problems

Income from house property -Basis of charge of income from house property ,Basis of computing income from a let out house property, Computation of income from a self occupied property Numerical problems in house property;

Computation of income under different heads-2:

Profits and gains of business or profession; Basis of charge,; Deductions u/s 30, General Deductions u/s 37(1), specific disallowances, audit and accounts, maintenance of books of accounts, methods of valuation of closing stock, Numerical problems on profits and gains of business or profession ,

Capital gains -capital assets ,How short term / long term capital gains are computed, capital gains in special cases, capital gain exempt from tax, numerical Problems on capital gains ,

Income from other sources, Basis of charge , Incomes which come under income from other sources, Relevance of method of accountancy , income from composite letting Numerical problems on income from other sources;

Computation of total income and tax liability:

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Tax Authorities and Procedures.

Preparation of return of income: Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

F. Text Book:

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

G. Reference Book:

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

Software

- Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at incometaxindiaefiling.gov.in

H. COURSE ARTICULATION MATRIX: (Mapping COs with Pos&PSOs)

S. NO.	Course Statement Outcome	PROGRAM OUTCOMES							PROGRAM SPECIFIC OUTCOMES						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	The students will be able to get a holistic approach to taxation in day to day activities of business and personal transactions.	2	3	1	1	2	3	3	2	2	3	3	2	1	3
CO2	The students will be able understand and plan business transactions with a taxation perspective.	2	3	1	1	2	3	3	3	2	3	3	2	1	3
CO3	The student will be able to work a tax consultant	2	3	2	2	1	3	3	3	2	3	3	2	3	3
CO4	Gain enough knowledge on the basic principles and provisions of the Act and the relevant rules	2	3	1	1	2	3	3	3	2	3	3	2	1	3

SUBJECT: CORPORATE LAW

Code: MGT23035

Credits 5 | Semester III

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

To impart expert knowledge of the various provisions of the Companies Act, its schedules, rules, notification, circulars including secretarial practices, case laws and secretarial standards.

B. Course Outcome:

[CO.1]. Understand the basic concepts of Company.

[CO.2]. Analyze the procedures of Incorporation of companies under the Company's Act, 2013.

[CO.3]. Know about the various important documents and records which are required under Company Law.

[CO.4]. Expose to the corporate functioning and its administration.

[CO.5]. Acquire knowledge about the key managerial people in a company and their powers and duties.

[CO.6]. Discuss about various statutory authorities governing a company.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

E. Syllabus

Introduction to corporate administration:

Why study Company Administration? Need and Importance, Meaning and Definition – Features – Steps in formation of Joint Stock Company, High Lights of Companies Act 2013, Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company. Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; reporting requirements. Shares and Share Capital: Meaning and types of Capital;

Pre incorporation phase- formation of company:

Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage. Meaning & contents of Memorandum of Association, Doctrine of Ultra Vires, Lifting of Corporate Veil, Articles of Association – Its contents and importance, Doctrine of Indoor, Management &

Constructive Notice, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Meaning & contents of Prospectus Commencement of Business;

Company administration:

Directors – Board Powers, Types of Directors, Appointment, Qualifications and Disqualifications, Removal of Directors. Key Managerial Personnel – Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Independent Director –

Appointment and Powers Auditors – Appointment – Powers - Duties & Responsibilities, Removal Audit Committee, CSR Committee, Nomination and Remuneration Committee

Company Secretary – Meaning, Appointment, Position, Rights, Duties, Liabilities, Statutory requirements under Companies Act, 2013.

Corporate management (meetings):

Corporate Meetings - Types of Meetings – Annual General Meeting –Extraordinary General Meetings – Statutory requirements Board Meetings and Types of Resolutions, Requisites of a valid meeting – Notice, Agenda, Quorum for Meetings, Minutes of Meetings;

Statutory authorities:

Role & Powers - Ministry of Corporate Affairs, Registrar of Companies, Regional Director, National Company Law Tribunal, National Company Law Appellate Tribunal, Official Liquidator.

E. TEXTBOOKS:

- Dr. Avtar Singh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
- N. D. Kapoor: Elements of Company Law, Sultan Chand & Sons Educational Publishers, New Delhi

F. REFERENCE BOOKS

- MrMunishBhandari:CompanyLaw,Bestword Publications Pvt LTD.

G. COURSE ARTICULATION MATRIX: (Mapping COs with Pos&PSOs)

S. NO.	Course Outcome Statement	PROGRAM OUTCOMES							PROGRAM SPECIFIC OUTCOMES						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	To understand the basic concepts of Company	3	2	1	1	2	2	3	3	1	2	3	1	1	1
CO2	To know the procedures of Incorporation of companies.	3	2	3	1	2	3	3	3	2	1	3	1	1	1
CO3	To know about the various important documents and records under Company Law	2	2	3	1	1	3	3	3	2	1	3	1	1	2
CO 4	To be exposed to the corporate functioning and its administration	3	2	1	1	2	2	3	3	2	2	3	1	1	2
CO 5	To acquire knowledge about the key managerial people in a company.	3	2	1	1	2	2	3	2	1	1	3	1	1	2
CO 6	To know about various statutory authorities governing a company	3	2	1	1	3	3	3	3	1	1	3	1	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: E COMMERCE

Code: COM23036

Credits 5 | Semester III

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

To enable students to become familiar with the mechanism for conducting business transactions through electronic means.

B. Learning Outcome:

[CO.1].The students will be able to understand the basic concepts of E-Commerce.

[CO.2].The students will get to know the key components of e-commerce business models.

[CO.3].The students will get to know about the unique features of e-commerce technology and their business significance.

[CO.4].The students will learn to recognize business models in other emerging areas of e-commerce.

[CO.5].The students will get to understand key business concepts and strategies applicable to e-commerce.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. Syllabus

Introduction:

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce.

Technology used in E-commerce:

The dynamics of world wide web and internet(meaning, evolution and features)Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software. Outsourcing vs. in-house development of a website;

Security and encryption:

Need and concepts, The e-commerce security environment: (dimension, definition and scope of e security), Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients);

IT Act 2000 and Cyber Crimes: IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers. Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

E-PAYMENT SYSTEM: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards. e-money, payment gateways online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting) risks involved in e-payments.

ON-LINE BUSINESS TRANSACTIONS: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), Online marketing, auctions, online portal, online learning, publishing and entertainment. Online shopping (Amazon, snap deal, alibaba, Flipkart, etc.)

E. Text Book:

- Kenneth C. Laudon and Carlo GuáricoTrader, *E-Commerce*, Pearson Education.

F. Suggested Readings:

- David Whitely, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
- Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
- PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
- KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
- TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
- Sushila Madan, *E-Commerce*, Taxmann
- TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai &

G. COURSE ARTICULATION MATRIX: (Mapping COs with Pos & PSOs)

S. NO.	Course Statement	Outcome	PROGRAM OUTCOMES							PROGRAM SPECIFIC OUTCOMES						
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	The students will be able to understand the basic concepts of E-Commerce.		3	2	1	2	2	3	3	3	2	1	2	2	1	3
CO2	The students will get to know the key components of e-commerce business models		2	3	1	2	1	3	3	3	3	1	2	3	1	3
CO3	The students will get to know about the unique features of e-commerce technology and their business significance.		3	3	1	2	3	2	2	2	3	1	2	2	1	3
CO4	The students will learn to recognize business models in other emerging areas of e-commerce..		3	2	1	2	2	3	3	3	2	1	2	2	1	3
CO5	The students will get to understand key business concepts and strategies applicable to e-commerce		2	3	1	2	1	3	3	3	3	1	2	3	1	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation



Syllabus of
Bachelor of Commerce (Hons.)
Semester-IV

ARKAJAIN University, Jharkhand
 School of Commerce of Management
 Department of Commerce
 Faculty – B.Com (Hons.)
Scheme of Study (w.e.f Batch 2020-21)

SEMESTER-I

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA *	Attendance
1	Financial Accounting	Core	5	5	100	70	20	5	5
2	Business Law	Core	5	5	100	70	20	5	5
3	Micro Economics	Generic	5	5	100	70	20	5	5
4	Management Principles & Applications	Core	5	5	100	70	20	5	5
5	Environmental Science	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER -II

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Corporate Accounting	Core	5	5	100	70	20	5	5
2	Statistics in Business Decision	Core	5	5	100	70	20	5	5
3	Principles of Auditing	Core	5	5	100	70	20	5	5
4	Macro Economics	Generic	5	5	100	70	20	5	5
5	Business Communication	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER – III

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Marketing Management	Core	5	5	100	70	20	5	5
2	Human Resource Management	Core	5	5	100	70	20	5	5
3	Income Tax Law & Practice	Core	5	5	100	70	20	5	5
4	Corporate Law	Core	5	5	100	70	20	5	5
5	E Commerce	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER – IV

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Cost Accounting	Core	5	5	100	70	20	5	5
2	Financial Management	Core	5	5	100	70	20	5	5
3	Research Methodology	Core	5	5	100	70	20	5	5
4	Business Ethics	Generic	5	5	100	70	20	5	5
5	Entrepreneurship Development	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER-V

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Information Technology for Managers	Core	5	5	100	70	20	5	5
2	Summer Internship	Core	5	5	100	50	50		
3	Management Accounting	Core	5	5	100	70	20	5	5
4	Elective I- <ul style="list-style-type: none"> Finance-International Finance HR-Recruitment & Selection Marketing-Consumer Behavior 	DSE	5	5	100	70	20	5	5
5	Elective II- <ul style="list-style-type: none"> Finance-Principles of Investment Management HR-Training & Development Marketing-Advertising and Brand Management 	DSE	5	5	100	70	20	5	5
6.	Elective III- <ul style="list-style-type: none"> Finance-Banking & International Trade HR-Change Management & Organizational Development Marketing-Service Marketing 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

SEMESTER-VI

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Indirect Taxation	Core	5	5	100	70	20	5	5
2	Dissertation	Core	5	5	100	50	50	-	-
3	Event Management	Generic	5	5	100	70	20	5	5
4	Elective IV- <ul style="list-style-type: none"> Finance-Financial Markets & Institution HR-Performance Management & Appraisal System Marketing-Retail Management 	DSE	5	5	100	70	20	5	5
5	Elective V- <ul style="list-style-type: none"> Finance-Insurance & Risk Management HR-Industrial Relations & Labor Laws Marketing-Sales & Distribution Management 	DSE	5	5	100	70	20	5	5
6.	Elective VI- <ul style="list-style-type: none"> Finance-Financial statement analysis. HR-Knowledge Management Marketing-Rural & International Marketing. 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

Distribution of Credit across 6 semesters:

Sl. No	Type of Paper	No. of Paper	Total Credit
1	Core Paper	18	90
2	Generic Paper	4	20
3	Ability Enhancement Compulsory Paper	2	8
4	Discipline Specific Elective	6	30
5	Skill Enhancement	2	10
	Total	32	158

*CIA – Continuous Internal Assessment – Based on Projects / Assignment during the semester

GS-Generic Subject | AECC -Ability Enhancement Compulsory Course

SECC -Skill Enhancement Compulsory Course | DSE - Discipline Specific Elective

School of Commerce and Management
Department of Commerce

PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES

B.Com (Hons)-Semester IV

Program Outcome-

PO1 Industry Needs-

To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial Analysis and Management.

PO2 Skilled Manpower –

To develop business analysts for companies, capital markets and commodity markets.

PO3 Building Intellectual Capital-

To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.

PO4 Sustainability-

To develop human resources to act as think tank for Business Development, Environment & Sustainability related issues.

PO5 Ethics-

To become ethical managers with interdisciplinary approach.

PO6 Professional Development-

To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

PO7 Entrepreneurial Skill Development.-

Students eager to take up self managed businesses will be given the opportunity to learn the nuances of entrepreneurship.

Program Specific Outcome-

PSO1-Ability to understand different aspects of a business

PSO2-To develop analysis skills so that they may be in a position to analyze every minutest detail available.

PSO3-To inculcate the knowledge on different topics that helps them to pursue their higher education.

PSO4-To shape the students become solution providers.

PSO5-To help students understand the need and importance of following ethical practices.

PSO6-To help the students pursue professional level examination in various fields.

PSO7-To help the students develop leadership & entrepreneurial skills through the practical approach and the value added courses available in the programme.

SUBJECT: COST ACCOUNTING

Code: COM25009

Credits 5 | Semester IV

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of this subject is to familiarize students with the various concepts and elements of cost, how to determine the cost of a product or a process and how does cost accounting differ from financial accounting.

B.: Course Outcomes: At the end of the course, students will be able to

[CO.1]. Categorize different elements of cost.

[CO.2]. Identify different costs involved in making a product.

[CO.3]. Understand different methods of calculating costs.

[CO.4]. Calculate difference in Cost & Financial Accounting.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS

INTRODUCTION TO COST ACCOUNTING

Why is it important to study cost accounting as a subject? Introduction – Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting – Cost Concepts - Classification of Costs – Cost unit– Cost Center – Elements of Cost – Preparation of Cost Sheet. Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement.

MATERIAL & LABOUR COST

Meaning – Types: Direct Material, Indirect Material. Material Control Purchasing Procedure, Store Keeping Different Techniques of Inventory Control-ABC, VED Analysis, Just In Time, Perpetual Inventory System. Documents used in Material Accounting -Bin Card. EOQ-Meaning, Calculations of different stock levels. Practical problems relating to the same.

Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems. Meaning – Types: Direct Labor, Indirect Labor - Timekeeping – Time booking – Idle

Time – Overtime – Labor Turn Over. Methods of Labor Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) – Problems

OVERHEADS

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads . Allocation of Overheads – Apportionment of Overheads, Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary Repeated Distribution Method, Simultaneous Equations Method, Machine Hour Rate – Problems on Machine Hour Rate.

METHODS OF COSTING-I

Contract Costing-Meaning-Importance-Need-Practical Problems relating to Completed & Incomplete Contracts. Operating Costing-Meaning of Operating or Service Costing-How are the costing structure of different services computed-Practical Problems related to Hotel & Transportation business.

METHODS OF COSTING-II

Process Costing-Meaning-Importance-Treatment of Normal & Abnormal Losses-Transfer of Inputs from one process to other process .Practical problems related to the same.

E. Text Book:

- Cost Accounting,-Ravi M Kishore-Sultan Chand Publication.

F. Reference Book:

- Cost Accounting,-SC Shula& Grewal-S Chand Publication

.G. COURSE ARTICULATION MATRIX: (Mapping of COs with POs)

CO	STATEMENT	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO 4	PSO5	PSO6	PSO7
CO 1	Categorize different elements of cost	3	2	1	1	2	2	1	2	1	2	3	2	1	3
CO 2	Identify different costs involved in making a product	3	3	1	1	3	1	2	1	1	3	3	3	1	3
CO 3	Different methods of calculating costs.	2	2	1	1	2	3	2	2	1	2	3	1	1	2
CO 4	For difference in Cost & Financial Accounting.	1	3	2	1	3	1	2	2	1	2	3	1	1	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: FINANCIAL MANAGEMENT

Code: COM24008

Credits 5 | Semester IV

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The course aims to acquaint the learners with the basic concepts of finance and various theories of financial management.

B.: Course Outcomes:

[CO.1]. Understand the basic concepts of financial management.

[CO.2]. Apply the valuation techniques of time value of money for the investment decisions.

[CO.3]. Know the features of an optimum financing decisions and dividend decisions.

[CO.4]. Analyze the working capital efficiency of a company.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D.SYLLABUS

INTRODUCTION TO FINANCIAL MANAGEMENT

Financial Management: An Overview, Scope Objectives of Financial Management - Profit maximization Vs. Wealth maximization Finance Functions, Financial Decision & Risk-Return Trade Off, Role of a Finance Manager.

TIME VALUE OF MONEY

Concept of Time Value of Money, Valuation Technique: Compounding and Discounting, Future and Present Value of Annuity, Practical Applications of TVM.

COST OF CAPITAL AND CAPITAL STRUCTURE

Sources of Finance, Leverage – OL, FL, CL ,Cost of Capital – Concept and Meaning, Importance, Factors affecting Cost of Capital, Cost of Equity, Cost of debt, WACC, Concept of Capital Structure EBIT-EPS Analysis, Theories of Capital Structure – NI, NOI, MM Approach

CAPITAL BUDGETING

Capital Budgeting – Concept, Need, Importance, Capital Budgeting Process. Capital Budgeting Evaluation Techniques : Payback, ARR, NPV, IRR, PI

WORKING CAPITAL MANAGEMENT

Introduction to Working Capital Management – Need, Importance. Factors influencing Working Capital Management, Determinants of Working Capital, Operating and Cash Cycles
Cash Management, Management of Receivables and Payables, Inventory Management

DIVIDEND DECISIONS AND DIVIDEND POLICY

Importance of Dividend Decision, Introduction to Dividend Policy, Factors determining the dividend policy Types of Dividend, Stock Split, Theories of Dividend – MM Approach, Walter's Model, Gordon's Model

E.TextBook:

- Financial Management, Theory and practice, Prasanna Chandra, TMH

F.ReferenceBooks:

- Financial Management by I M Pandey, Publisher: Vikas Publishing House, New Delhi
- Fundamentals of Financial Management by Van Horne, Publisher: Prentice Hall of India
- Financial Management by Kishore R., Publisher: Taxman's Publishing House, New Delhi.

H. COURSE ARTICULATION MATRIX: (Mapping of COs with POs)

CORRELATION WITH		PROGRAM OUTCOMES						PROGRAM SPECIFIC OUTCOMES							
CO	COURSE STATEMENT	PO1	PO2	PO3	PO4	PO5	PSO6	PSO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO 1	Understand the basic concepts of financial management	3	2	1	1	3	1	2	1	1	1	3	2	2	2
CO 2	Apply the valuation techniques of time value of money for the investment decisions	3	3	1	2	2	3	1	1	1	2	3	1	2	2
CO 3	Know the features of an optimum financing decisions and dividend decisions	3	3	1	2	2	1	2	3	1	2	3	1	2	3
CO 4	The working capital efficiency of a company	3	3	1	2	1	3	2	2	1	2	3	2	2	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: RESEARCH METHODOLOGY

Code: MGT24013

5 Credits | Semester IV

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION: The objective of this course is to familiarize participants with basic of research and the research process to enable them in conducting research work and formulating research synopsis with report

B. COURSE OUTCOMES:

[CO.1]. Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.

[CO.2]. Gain basic knowledge on qualitative research techniques.

[CO.3]. Acquire adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis.

[CO.4]. Develop capability amongst students to identify and select appropriate research topics.

[CO.5]. Awareness of data analysis-and hypothesis testing procedures.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Introduction to Research Methodology:

Why there is a need to study Research methodology?, Meaning and types of Research, Research Process, Criteria of good research, Research problem and hypothesis- Defining a research problem, formulation of hypothesis, Importance of research problem and hypothesis,

Research Design and Sampling Design:

Meaning and need of Research Design, Features of a good design, Different research designs, Population and sample, Different methods of sampling- Probability and Non- Probability sampling,

Data Collection Methods and Measurement Techniques:

Primary Data collection methods- Questionnaire, Interview, Observation, Schedule, Secondary Data Collection methods, Difference between primary and secondary data collection methods, Selection of

appropriate method of data collection, Measurement in research and Types of Measurement scales, Scaling-Meaning and important scaling techniques,

Processing of Data:

Need of data processing, Editing of data, Coding of data, Classification of data, Tabulation of data, Data diagrams,

Statistics in Research:

Measures of Central Tendency- Mean, Median and Mode, Measures of Dispersion: Mean Deviation from Mean, Median, Mode; Standard Deviation; Variance, Correlation: Meaning, types and methods of measuring correlation, Regression: Simple linear Regression model

E. TEXT BOOKS:

T1.Kothari, C.R., Research Methodology: Methods and Techniques, New Age International Publishers

F. REFERENCE BOOKS:

R1.Chawla, Deepak and Sondhi, Neena, Research Methodology- Concepts and Cases, Vikas Publishing House Private Ltd., New Delhi.

R2.Zikmund, Babin, Carr, Adhikari and Griffin, Business Research Methods, South-Western, Cengage Learning

R3.Alan Bryman, Business Research Methods, Oxford University Press

H. COURSE ARTICULATION MATRIX: (Mapping of COs with POs)

CORRELATION WITH		PROGRAM OUTCOMES							CORRELATION WITH PROGRAM SPECIFIC OUTCOMES						
CO	STATEMENT	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO 1	Develop understanding on various kinds of research.	3	2	1	1	2	2	3	1	1	1	2	2	2	3
CO 2	Have basic knowledge on qualitative research techniques	3	2	1	1	1	2	1	2	3	1	2	1	1	2
CO 3	Have adequate knowledge on measurement & scaling techniques.	1	2	1	1	1	2	1	3	2	1	2	1	1	2
CO 4	Develop capability amongst students to identify and select appropriate research topics	3	3	1	1	3	2	2	3	1	2	1	2	2	2
CO 5	Have basic awareness of data analysis-and hypothesis testing	3	3	1	1	2	2	1	3	3	1	2	1	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: BUSINESS ETHICS

Code: MGT24109

5 Credits | Semester IV

Total Lectures Required – 75

Total Tutorials Required - 15

A.INTRODUCTION: The basic objective of this paper is to make the students realize the importance of values and ethics in business. This course endeavours to provide a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions.

B.COURSE OUTCOMES: At the end of this course, students will be able to:

[CO.1]. Acquire the necessary knowledge in order to recognize the importance of Ethics.

[CO.2]. Analyze and select the most appropriate methods and tools for identifying and implementing ethics management system.

[CO.3]. Explain the evolutionary course of ethical practices.

[CO.4]. Implement various theories of values and ethics into business.

[CO.5]. Apply various controlling techniques to achieve the desired level of efficiency and effectiveness for an ethics management programme.

C.ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D.SYLLABUS:

Introduction:

Ethics in Business – meaning & concept, Nature of Business ethics, Sources of ethics, myths about ethics, importance of ethics in Business, ethical dilemmas, Current issues in corporate ethics, moral standards & ethical decision making, Consequentialist & non- Consequentialist principles, egoism, utilitarianism, right & justice principles, trusteeship theory of Mahatma Gandhi, Non-Evaluative: Class discussion;

Values and Ethics:

Ethics& unethical behaviour, Benefits of managing ethics in an organization, essential features, types & The relevance of values in ethical business, Importance of values in formulation of an ethical organisation , Evaluative – Case study ;

Code of ethics:

Meaning & concept, Conditions for making codes effective, Code of conduct, establishing priority between norms & beliefs, ethical responsibilities of Senior Management;

Corporate social responsibility of business:

Historical background, meaning & Concept, why should business assure Social Responsibility, Social responsibility of business involves ethics, Stakeholders engagement: A key to success;

Corporate Governance:

Meaning & concept, basic ingredients for good corporate governance, reasons for recent interest in corporate governance, role of codes (CII, SEBI, etc.), Promoting value based Governance in organisation.

E.TEXT BOOKS:

T1. Khanka.S.S, *Business ethics and Corporate Governance (Principles and practices)*.S.Chand Publications.

F. REFERENCE BOOKS:

R1. V Murthy.C.S, *Business ethics and Corporate Governance*. Himalaya Publishing House.

G. COURSE ARTICULATION MATRIX: (Mapping COs with Pos&PSOs)

S.No.	Course Outcome Statement	PROGRAM OUTCOMES							PROGRAM SPECIFIC OUTCOMES						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To recognize the importance of Ethics.	2	3	1	1	2	3	1	2	1	1	2	2	2	2
CO2	Ability to analyze and select the most appropriate methods.	3	2	1	1	2	1	2	1	1	1	2	2	2	2
CO3	Explain the evolutionary course of ethical practices.	2	2	1	1	1	2	1	2	1	1	1	2	2	2
CO4	To implement various theories of values and ethics into business.	1	3	1	1	3	2	3	1	1	1	2	2	2	2
CO5	To achieve the desired level of efficiency and effectiveness.	2	2	1	1	1	2	1	2	1	1	2	2	2	2

1. Low Correlation; 2.Moderate Correlation; 3.Substantial Correlation

SUBJECT: ENTREPRENEURSHIP DEVELOPMENT

Code: MGT21070

Credits 5 | Semester IV

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION: The objective of this paper is to thoroughly make students understand the process of Entrepreneurship.

B. COURSE OUTCOMES: At the end of the course, students will be able to:

[CO.1]. Acquire the necessary knowledge and experience in order to understand the problems in Entrepreneurship.

[CO.2]. Analyze and select the most appropriate methods and tools for the solution of problems related to Setting up, Organizing of finance and other resources , scheduling of their project, its implementation and all the aspects of Enterprise Management. They will also get to know about various Institutional assistance available to Small enterprises.

[CO.3]. Explain the evolutionary course of Entrepreneurship development and correlate its importance in the present context.

[CO.4]. Recognize opportunities and take Entrepreneurial decisions as and when opportunities arise.

[CO.5]. Implement various tools of effective utilization of all the resources.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	05
	Attendance	05
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

The Entrepreneurial Perspective:

Why study ETP? The nature and importance of entrepreneurs, the entrepreneurial and entrepreneurial mind – the individual entrepreneur.

Creating and Starting the Venture:

Creativity and Business idea, Project identification, search of a Business idea identification of project identification of Business opportunities. The Business plan – the marketing plan – the financial plan – the organizational plan, Case Study I on Tying the Knots of global success.

Financing the New Venture:

Sources of capital, Informal risk capital and venture capital.

Entrepreneurship Development:

Role of EDI's, NIESBUD, NSIC. Role of DIC'S in promoting entrepreneurial decision making.

Managing, Growing and Ending the Venture, Career Options of Entrepreneurship:

Launch – managing early growth, Expansion – going public – ending the venture Case Study II on Making light of competition, Entrepreneurship as - Job providers, Role of Entrepreneur in economic Development, Setting up of a small industry – an overview of steps involved, Sickness in small Industries-Reasons & Remedies.

E. TEXT BOOKS:

- Entrepreneurial Development by Dr. S.S. Khanka, S. Chand.
- Fundamentals of Entrepreneurship by Sanjay Gupta, SBPD
- Entrepreneurship –HisirichPeterrs, TMH Publication
- Entrepreneurship & New Venture Creation - David H Holt. Prentice Hall of India Ltd
- Dynamics of Entrepreneurial Development - Vasant Desai

F. REFERENCE BOOKS

- Entrepreneurial Development - By Dr. C.B.Gupta and Dr. N.P.Srinivasan, S.Chand.

G. Course Articulation Matrix: (Mapping of COs withPOs)

S.No.	Course Outcome Statement	Program Outcome					PROGRAMME SPECIFIC OUTCOME								
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To understand the problems in Entrepreneurship.	3	2	1	2	3	2	2	3	1	1	2	2	3	3
CO2	Ability to analyze and select the most appropriate methods and tools for the solution of problems.	1	2	1	2	3	2	2	3	1	1	2	2	3	3
CO3	Explain the evolutionary course of Entrepreneurship development.	3	2	1	3	3	1	3	2	1	1	2	2	3	3
CO4	Students will be able to recognize opportunities and take Entrepreneurial decisions.	1	2	1	2	3	1	1	2	1	1	2	2	3	3
CO5	To implement various tools of effective utilization of all the resources.	1	2	1	3	3	2	1	2	1	1	2	2	3	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation



Syllabus of
Bachelor of Commerce (Hons.)
Semester-V

ARKAJAIN University, Jharkhand
School of Commerce of Management
Department of Commerce
Faculty – B.Com (Hons.)
Scheme of Study (w.e.f Batch 2020-21)

SEMESTER-I

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA *	Attendance
1	Financial Accounting	Core	5	5	100	70	20	5	5
2	Business Law	Core	5	5	100	70	20	5	5
3	Micro Economics	Generic	5	5	100	70	20	5	5
4	Management Principles & Applications	Core	5	5	100	70	20	5	5
5	Environmental Science	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER -II

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Corporate Accounting	Core	5	5	100	70	20	5	5
2	Statistics in Business Decision	Core	5	5	100	70	20	5	5
3	Principles of Auditing	Core	5	5	100	70	20	5	5
4	Macro Economics	Generic	5	5	100	70	20	5	5
5	Business Communication	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER – III

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Marketing Management	Core	5	5	100	70	20	5	5
2	Human Resource Management	Core	5	5	100	70	20	5	5
3	Income Tax Law & Practice	Core	5	5	100	70	20	5	5
4	Corporate Law	Core	5	5	100	70	20	5	5
5	E Commerce	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER – IV

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Cost Accounting	Core	5	5	100	70	20	5	5
2	Financial Management	Core	5	5	100	70	20	5	5
3	Research Methodology	Core	5	5	100	70	20	5	5
4	Business Ethics	Generic	5	5	100	70	20	5	5
5	Entrepreneurship Development	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER-V

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Computer Application in Business	Core	5	5	100	70	20	5	5
2	Summer Internship	Core	5	5	100	50	50		
3	Management Accounting	Core	5	5	100	70	20	5	5
4	Elective I- <ul style="list-style-type: none"> Finance-International Finance HR-Recruitment & Selection Marketing-Consumer Behavior 	DSE	5	5	100	70	20	5	5
5	Elective II- <ul style="list-style-type: none"> Finance-Principles of Investment Management HR-Training & Development Marketing-Advertising and Brand Management 	DSE	5	5	100	70	20	5	5
6.	Elective III- <ul style="list-style-type: none"> Finance-Banking & International Trade HR-Change Management & Organizational Development Marketing-Service Marketing 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

SEMESTER-VI

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Indirect Taxation	Core	5	5	100	70	20	5	5
2	Dissertation	Core	5	5	100	50	50	-	-
3	Event Management	Generic	5	5	100	70	20	5	5
4	Elective IV- <ul style="list-style-type: none"> Finance-Financial Markets & Institution HR-Performance Management & Appraisal System Marketing-Retail Management 	DSE	5	5	100	70	20	5	5
5	Elective V- <ul style="list-style-type: none"> Finance-Insurance & Risk Management HR-Industrial Relations & Labor Laws Marketing-Sales & Distribution Management 	DSE	5	5	100	70	20	5	5
6.	Elective VI- <ul style="list-style-type: none"> Finance-Financial statement analysis. HR-Knowledge Management Marketing-Rural & International Marketing. 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

Distribution of Credit across 6 semesters:

Sl. No	Type of Paper	No. of Paper	Total Credit
1	Core Paper	18	90
2	Generic Paper	4	20
3	Ability Enhancement Compulsory Paper	2	8
4	Discipline Specific Elective	6	30
5	Skill Enhancement	2	10
	Total	32	158

*CIA – Continuous Internal Assessment – Based on Projects / Assignment during the semester

GS-Generic Subject | AECC -Ability Enhancement Compulsory Course

SECC -Skill Enhancement Compulsory Course | DSE - Discipline Specific Elective

ARKA JAIN University, Jharkhand

School of Commerce and Management

Department of Commerce

PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES

B.Com (Hons)-Semester V

Program Outcome-

PO1 Industry Needs-

To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial Analysis and Management.

PO2 Skilled Manpower –

To develop business analysts for companies, capital markets and commodity markets.

PO3 Building Intellectual Capital-

To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.

PO4 Sustainability-

To develop human resources to act as think tank for Business Development, Environment & Sustainability related issues.

PO5 Ethics-

To become ethical managers with interdisciplinary approach.

PO6 Professional Development-

To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

PO7 Entrepreneurial Skill Development.-

Students eager to take up self managed businesses will be given the opportunity to learn the nuances of entrepreneurship.

Program Specific Outcome-

PSO1-Ability to understand different aspects of a business

PSO2-To develop analysis skills so that they may be in a position to analyze every minutest detail available.

PSO3-To inculcate the knowledge on different topics that helps them to pursue their higher education.

PSO4-To shape the students become solution providers.

PSO5-To help students understand the need and importance of following ethical practices.

PSO6-To help the students pursue professional level examination in various fields.

PSO7-To help the students develop leadership & entrepreneurial skills through the practical approach and the value added courses available in the programme.

SUBJECT: INFORMATION TECHNOLOGY FOR MANAGERS

Code: CSC23104

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The Course aims at providing the necessary knowledge to equip the students to understand about computer systems and the up skill them with necessary skills to adapt the business environment.

B. Course Outcome:

[CO.1]. Interpret the legal terms and understand the contracts.

[CO.2]. Understand the difference between agreements and contracts and how these are made.

[CO.3]. Understand how a contract of sale is made and its key essentials.

[CO.4]. Analyze the formation and functioning of partnership.

[CO.5]. Learn about the basic functions, features and types of companies and the day to day functioning of corporate.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D: SYLLABUS:

KNOWING COMPUTERS

What is Computer, Basic Applications of Computer? Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory. Concepts of Hardware and Software. Concept of Computing, Data and Information
Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply

OPERATING COMPUTER USING GUI BASED OPERATING SYSTEM

What is an Operating System; Basics of Popular Operating Systems; The User Interface?

Using Mouse; Using right Button of the Mouse and Moving Icons on the screen Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application Viewing of File, Folders and Directories, Creating and Renaming of files and folders Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities

MICROSOFT OFFICE PACKAGE

Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document. Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet. Basics of presentation software; Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts

INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS

Basic of Computer networks; LAN, WAN Concept of Internet; Applications of Internet; connecting to internet What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting World Wide Web; Web Browsing software's, Search Engines; Understanding URL; Domain name; IP Address

COMMUNICATIONS & COLLABORATIONS

Basics of electronic mail; Getting an email account Sending and receiving emails; Accessing sent emails Using Emails; Document collaboration Instant Messaging; Netiquettes.

E.TEXTBOOKS

- Computer Applications in Business, Dr.R.G.Saha, Himalaya Publication House
- Computer Applications in Business, Dr. R. Parameswaran, S.Chand Publication

F.REFERENCE BOOKS

- Computer Applications, Bhaskar Chaurasia, Rajiv Kumar Chaurasia, Vallabh Prakashan
- Computer Applications in Business, Sushila Madan

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To understand the basic operations of a computer system	1	3	2	2	2	3	2	1	3	2	2	2	1	2
CO2	To use computer applications software to solve problems	2	3	3	2	2	3	3	2	1	1	2	3	3	2
CO3	To use computer terminology correctly in the context of a particular application	2	2	1	2	2	3	2	3	2	2	3	2	2	3
CO4	To Analyze the formation and functioning of partnership.	1	3	2	2	2	3	2	1	3	2	2	2	1	2
CO5	To Learn about the basic functions, features and types of companies and the day to day functioning of corporate.	2	3	3	2	2	3	3	2	1	1	2	3	3	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: SUMMER INTERNSHIP

Code: MGT25090

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A.Introduction:

The objective of CIP is to upskill the students to survive in the practical scenario.

B. Course Outcome:

[CO.1]. Understand the Practical application of the subject

[CO.2].To understand the basic working etiquettes

[CO.3]. Develop and refine skills

[CO.4]. Network with professionals in the field

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	NA
	Assignment	NA
	Attendance	NA
End Term Exam (Summative)	End Term Examination	100
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. Introduction to CIP

A Student of Fifth Semester has to undergo a corporate internship program in any organization for around 30-45 days. Further the student will complete a project on the topic assigned to them by their Guides. The project will be of 100 marks which will be divided into Internal & External VIVA of 50 marks each. It is mandatory for all students to go through the Internship program without which they will not be promoted to the next semester.

E. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO 2	PSO3	PSO 4	PSO5	PSO 6	PSO 7
CO1	Understand the Practical application of the subject	2	2	2	2	1	2	2	3	2	3	2	2	3	3
CO2	To understand the basic working etiquettes	3	3	3	2	3	3	3	2	2	2	2	2	3	2
CO3	Develop and refine skills	2	2	2	1	3	3	2	3	2	2	2	2	2	3
CO4	Network with professionals in the field.	2	2	1	3	2	2	2	2	2	1	3	3	2	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: MANAGEMENT ACCOUNTING

Code: COM26011

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of this subject is to equip the students with such knowledge which will enable them to take better managerial decisions.

B. Course Outcome:

[CO.1]. Understand the importance of the different activities through which the business earns its cash.

[CO.2]. Gain an in depth knowledge of Cost Volume Profit Analysis.

[CO.3]. Identify activities in an organization which causes changes in fund positions.

[CO.4]. Understand how business calculates different variances and how these variances do impact the functioning of an organization.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D.SYLLABUS:

INTRODUCTION TO MANAGEMENT ACCOUNTING

Why Management Accounting knowledge is required? Introduction - Meaning, Nature and Scope

Difference between Financial Accounting, Cost Accounting, and Management Accounting

Advantages & Limitations of Management Accounting Role of Management Accountant.

RATIO ANALYSIS

Meaning of Ratio Analysis, modes of expression of Ratios, Advantages and Limitations of Ratio Analysis

Classification of Ratios - Profitability Ratios, Turnover Ratios, Financial Ratios, Liquidity ratios

Sums on Liquidity ratios, Profitability Ratios, Turnover Ratios, Financial Ratios

CASH FLOW STATEMENT& FUND FLOW STATEMENT

Introduction to Cash Flow Statement, Need &ImportancePreparation of Cash Flow statements as per AS – 3Cash Flow from Operating Activity, Investing Activity and Financing Activity
Construction of Cash Flow Statements - Practical SumsFunds Flow Statement-Meaning of Fund, Working Capital, Current Assets, Current Liabilities, Non Current Assets and Non-Current Liabilities Objectives ,Importance , Advantages and Limitations of Funds Flow Statement, Difference between Cash Flow and Funds Flow Statement. Calculation of Funds from Operations and Preparation of Funds Flow Statement

MARGINAL COSTING & BUDGETING

Meaning of Marginal cost, Marginal costing, Advantages and Limitations of Marginal Costing
Meaning and Calculation of Contribution, P/V Ratio, B.E.P, Margin of Safety, Sales required to earn a specific profit. Absorption Costing-Meaning, usage, how is it calculated & how does it differ from Marginal costing. Meaning and definition of Budget, Purpose of budgeting, Advantages and Disadvantages. Meaning and features of Zero Base Budgeting. Classification of Budgets-on the basis of time- -on the factors of production-on the basis of flexibility –on the basis of functions,
Preparation of various kinds of budgets- Sales Budget, Production Budget, Cash Budget, Fixed Budget, Flexible Budget.

STANDARD COSTING

What is Standard Costing, Importance of Standard Costing while making decision, Types of Variances? Material Variances-Different types of material variances, How to calculate & importance of the same.Labor Variance- Different types of Labor variances, How to calculate & importance of the same. Overhead Variance- Different types of Overhead variances, How to calculate & importance of the same. Sales Variance- Different types of Sales variances, How to calculate & importance of the same. Case study.

E.Text Books:

- Management Accounting: Text, Problems and Cases 7th edition, M.Y Khan & P.K. Jain

F.Reference Books:

- Management Accounting: Text &Problems,SP JAIN & NARANG.

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	The student will be in a position to understand the importance of the different activities through which the business earns its cash.	2	3	2	2	3	2	2	2	3	3	2	2	3	2
CO2	To have an in depth knowledge of Cost Volume Profit Analysis	2	2	3	2	2	3	3	3	2	3	3	2	2	3
CO3	To identify activities in an organization which causes changes in fund positions	2	2	3	1	2	2	3	3	2	2	3	2	2	3
CO4	To understand how business calculates different variances and how do these variances impact the functioning of an organization	2	2	2	2	1	3	2	2	2	2	1	3	3	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE – I, MARKETING -CONSUMER BEHAVIOR

Code: MGT25025

5 Credits | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION: The objective of this paper is to provide students with a tool kit of consumer behavior concepts and to build the skill in them to use these concepts to understand and analyze consumer situation. This tool kit covers the essentials of consumer decision making, Psychology and social/cultural influences.

B. COURSE OUTCOMES: At the end of the course, students will be able to:

[CO.1]. Understand the basic concepts of Consumer Behavior.

[CO.2]. Analyze the Internal and external determinants of Consumer Behavior.

[CO.3]. Learn the impact of various factors on consumer behavior.

[CO.4]. Gain knowledge about the Consumers Decision Making process.

[CO.5]. Develop better understanding of the Consumer Protection act.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Introduction to Consumer Behavior:

Concept-Definition; applying consumer behavior knowledge, Internal and external determinants of Consumer Behavior, Factors affecting consumer behavior(Buyers black box and EKB Model), Application of Market Segmentation in Consumer Behavior, Integrating the concept of ethics in Consumer Behavior.

Determinants of Consumer Behavior – Internal:

Consumer as an individual- Needs – wants, Maslow’s Hierarchy of Needs; Motivation – Definition and Process; Motivation and Consumer Behavior, Perception – Marketers concern; perceptual risks; Learning – definition tri-component model; changing attitudes; how marketers influence attitudes. Consumer Perception of Digital payment mode.

Determinants of Consumer Behavior – External:

Consumers in their Social & Cultural Settings – Reference groups, Family (Importance of family influences in Consumer behavior, meaning of family & its importance in marketing decision, family life cycle, role), Social class concept, characteristics and influence, Concept * importance of cultures, subcultures, marketer's concern. Cross cultural consumer behavior, Discuss on Acculturation and Enculturation.

Consumer's Decision Making Process:

Steps in decision making process – five steps, EKB model, Types of decisions – RPS, LPS, EPS, The effect of personal influence & opinion leadership (elements & importance of opinion leadership, reasons of such influence & reasons for accepting them.), Process of opinion leadership. Diffusion of innovations – Concept, process of diffusion, relation between diffusion & adoption, stages in a process of product adoption, factors influencing the rate of diffusion, Diffusion of Innovation in Social Networking Sites.

Consumer Behavior And Society:

Consumer Protection, Public Policy, Consumer Protection Act 2018.

E. TEXT BOOK

- Consumer Behavior, Text & Cases, Excel Books, Kazimi and Batra, Excel Books.
- Consumer Behavior, Schiffman&Kanuk, Prentice Hall.

F. REFERENCES

- Consumer Behavior, Loudon & Delia Bitta, Tata McGraw Hill.
- Consumer Behavior, Bennett &Kassarjian, Prentice Hall.

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.N O	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PSO 1	PSO2	PSO 3	PSO4	PSO5	PSO 6	PSO 7
CO1	The students will be able to understand the basic concepts of Consumer Behavior.	2	2	2	2	3	2	2	3	2	3	3	2	1	3
CO2	The students will get to know the Internal and external determinants of Consumer Behavior.	2	3	3	2	2	3	3	2	3	3	2	2	2	3
CO3	The students will get to know about the impact of various factors on consumer behavior.	2	2	1	2	2	3	2	3	2	2	1	2	2	3
CO4	The students will learn about the Consumers Decision Making process.	2	2	2	1	3	3	2	1	2	3	2	2	3	2
CO5	The students will get to know about the Consumer Protection act.	2	2	3	1	2	1	3	2	3	3	2	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: Elective II-Marketing-Advertising and Brand Management

Code: MGT25120

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction

The purpose of this paper is to provide students with an appreciation and understanding of integrated marketing communications. Students will be introduced to marketing communications theory and marketing communications disciplines (advertising, direct marketing, interactive marketing, public relations, sales promotion and personal selling) and will learn how to apply these to the strategic design, execution and evaluation of integrated marketing communications campaigns.

B. Course Outcome:

Be informed of, both practically and conceptually, in the field of advertising, brand communication, marketing communication, persuasive communication, communication management, corporate communication.

Students will learn to:

[CO.1]. Understand what advertising is & its role in advertising and brand promotion.

[CO.2]. Understand the structure of the advertising industry.

[CO.3]. Prepare advertising message & fully integrate the creative process.

[CO.4]. Increase understanding of the important issues in planning and evaluating product and brand strategies.

[CO.5]. Provide and be able to work with the appropriate theories, models and other tools to ensure better branding decisions and to make these concepts relevant for any decision making.

[CO.6]. Understand product and branding concepts from the consumer's point of view and real world application of branding strategies.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D.SYLLABUS:

ADVERTISING

Definition of Advertising, need & importance, objectives of advertising, DAGMAR concept, functions, growth of modern advertising Types & classification of advertisement, social, economic & legal aspects of advertising, advertising ethics

INTEGRATED MARKETING COMMUNICATION

Different elements of IMC, AIDA, Hierarchy of effects model, Innovation Adoption model
Advertising Budget, Factors affecting budgeting decision rule: Top down Approach- percentage of sales method, competitive parity, Affordable method; Bottom up approach- objective and task method
Concept of an advertising agency in terms of different departments, functions of a full service advertising agency, agency remuneration
USP theory of creativity, advertising appeals, Copywriting- meaning, Copywriting for television, & print advertisement. Layout of an advertisement & Illustration

ADVERTISING MEDIA AND ADVERTISING EFFECTIVENESS

Media planning & Scheduling: Introduction to broadcast & non-broadcast media; factors influencing media planning
Features of different mass media – Newspaper, Magazine
Television, Radio, Outdoor media, Online media. Media Scheduling Strategy: fighting, pulsing, & continuous
Characteristics of an effective advertisement, pretesting, post-testing techniques to measure advertising effectiveness

INTRODUCTION TO BRAND MANAGEMENT

Definition of branding, characteristics of a good brand name, brand identity and brand image, Commodities Vs Brands, The role of brands, Advantages and disadvantages of branding

BRAND EQUITY

The brand equity concept, Brand Equity Models – Brand Asset Valuation
Aaker Model, BRANDZ, Brand equity management system, Brand Equity measurement system
Brand personality- meaning, five dimensions of brand personality- Sincerity, Excitement, Competence, Sophistication and Ruggedness. Brand makeover strategies – Process.

BRAND POSITIONING AND BRAND BUILDING

Brand Positioning: Meaning; Point of parity and point of difference; Methods of positioning, Brand repositioning. Brand Extension: Meaning, Needs, Types, Advantages and Disadvantages of brand extension; Brand dilution; Brand Endorsement: Meaning and types;
Brand Portfolio: Meaning, Advantages, Types of brands in brand portfolio; Strategies for building brand portfolio

E. Text Books:

- Advertising & Promotion, Belch, TMH
- Keller.K.L., Strategic Brand Management, Prentice hall

F. Reference Books:

- Advertising & Sales Promotion, Kajmi&Batra, Excel Books
- Product management - Donald R. Lehmann, Russell S. Winer
- Strategic Brand Management - Kevin Lane Keller
- Advertising Management, U.C.Mathur, New Age International

H. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.N O	COURSE STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Understand what advertising is & its role in advertising and brand promotion	2	2	1	1	2	3	2	2	3	3	2	2	3	2
CO2	Understand the structure of the advertising industry.	2	3	2	2	1	3	2	2	2	2	1	2	3	2
CO3	Be able to prepare advertising message & fully integrate the creative process.	2	2	1	2	2	3	2	3	2	3	1	2	2	2
CO4	To increase understanding of the important issues in planning and evaluating product and brand strategies.	2	2	3	2	1	1	2	2	2	3	1	2	1	3
CO5	To provide and be able to work with the appropriate theories, models and other tools to ensure better branding decisions and to make these concepts relevant for any decision making.	1	2	3	1	3	2	3	2	2	2	2	1	1	2
CO6	To understand product and branding concepts from the consumers point of view and real world application of branding strategies.	2	2	2	2	1	1	2	1	2	3	1	2	1	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE III-MARKETING-SERVICE MARKETING

Code: MGT25113

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The course aims to provide students with a tool kit of how services are to be marketed to the customers and what are the parameters that are to be considered while doing the same.

B. Course Outcome:

[CO.1]. Understand and explain the nature and scope of service marketing and present about this in a professional and engaging manner.

[CO.2]. Apply critical analysis to perceive service shortcomings with reference to ingredients to create service excellence.

[CO.3]. Provide a theoretical and practical basis for assessing service performance using company examples and report.

[CO.4]. Work effectively and efficiently in a team addressing services marketing topics.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

E.SYLLABUS:

INTRODUCTION TO SERVICES

Concept of Services Emergence of the Service Economy in India (Contributory Factors; Consumption Pattern Analysis) Unique features of Services; Overcoming the Managerial Challenges associated with unique service characteristics Concept of Tangibility-Intangibility Spectrum 7 P's of Marketing, Marketing Mix in Select Service Industries: banking, airlines, education, healthcare and hospitality.

SERVICE PRODUCT AND PRICING

Service Product: Concept of Service Products (core product, supplementary services, delivery processes); Flower of Services; New Service Development Pricing Strategy Pricing Tripod (cost-based, value-based, competition-based pricing); Concept of Rate Fences

SERVICE DISTRIBUTION AND PROMOTION

Key Intermediaries in Service Delivery: Franchising, Agents and Brokers, Electronic Channels
Marketing Communications Mix in Services: Advertising, Public Relations, Direct Marketing, Sales Promotion, and Personal Selling, Trade Shows

PEOPLE, PROCESS AND PHYSICAL EVIDENCE

Concept of Services Marketing Triangle People in Services: Concept; Strategic and Tactical Objectives of Internal Marketing; Training & Development of People in service delivery Process in the Context of Services
Blueprinting of Services Physical Evidence in Services
Elements of Physical Evidence (Ambient, Design and Social Factors; Concept and Roles of Servicescape).

DIMENSIONS OF SERVICE QUALITY

Concept of Service Quality; GAPS Model in Service Design and Delivery; Remedies Managing Demand and Supply (Capacity) Imbalance; Challenges and Strategies ;Relationship Marketing in Services: Concept and Strategies

SERVICES MARKETING STRATEGY

Consumer Evaluation Process of Goods vs. Services (Search, Experience, Credence Attributes); Three Stage Model of Service Consumption (pre-purchase, service encounter, post-encounter stage)Segmentation, Targeting and Positioning of Services Market InnovationCompetitive Differentiation ;Competitive Analysis Case Study to be taken, as and whenever needed.

F.TEXTBOOKS

- Services Marketing – C. Bhattacharya
- Services Marketing- JochenWirtz

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To understand and explain the nature and scope of service marketing and present about this in a professional and engaging manner	2	3	3	1	2	2	3	2	3	3	2	2	2	2
CO2	To be able to use critical analysis to perceive service shortcomings with reference to ingredients to create service excellence.	2	3	2	2	2	3	3	2	2	1	1	2	3	2
CO3	Provide a theoretical and practical basis for assessing service performance.	2	3	2	1	3	3	2	2	2	2	1	2	2	3
CO4	Services marketing topics.	3	2	2	2	1	1	2	1	2	3	1	2	1	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE I-HUMAN RESOURCE MANAGEMENT-RECRUITMENT AND SELECTION

Code: MGT25027

5 Credits |Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION: The purpose of this paper is to make the students aware of the concepts and laws of Recruitment & Selection function of a business organization.

B. COURSE OUTCOMES: At the end of the course, students will be able to:

[CO.1]. Understand the concepts, principles and process of recruitment and selection.

[CO.2]. Develop an understanding of how to assess recruitment needs and design selection programs in an Organizational setting.

[CO.3]. Familiarize with the levels, tools and techniques involved after selection of a candidate.

[CO.4]. Understand the process of job analysis.

[CO.5]. Learn how to frame job description and job specification.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Concepts of Recruitment:

Meaning, Objectives, Scope & Definition, Importance and relevance of Recruitment, Job Analysis - Concept, Specifications, Description, Job Analysis Process And Methods, Uses of Job Analysis, Job Design – Introduction, Definition, Modern Techniques, Factors affecting Job Design, Contemporary Issues in Job Designing, Job analysis at Apollo Hospital.

Source or Type Of Recruitment:

Direct/Indirect, Internal/ External, Internal – Notification, Promotion – Types, Transfer – Types, Reference, External – Campus Recruitment, Advertisement, Job Boards – Website/Portals, Internship, Placement Consultancies, Technique of Recruitment – Traditional Vs Modern, Evaluation of Recruitment- Outsourcing Program, Recruitment and Selection in a Global Organization.

Selection:

Concept of Selection, Criteria for Selection, Process, Advertisement and Application Screening – Pre and Post Criteria for Selection, steps of selection, Interviewing – Types and Guidelines for Interviewer & Interviewee, Types of Selection Tests, Effective Interviewing Techniques, Selection Hurdles and Ways to Overcome Them, Case Study on Selecting a programmer.

Induction:

Concept, Types-Formal /Informal, Advantages of Induction, How to make Induction Effective, Orientation & On boarding- Program and Types, Process, Current trends in Recruitment and Selection Strategies – with respect to Service, Finance, I.T., Law And Media Industry, Non Evaluative Assignment on Designing an Induction Program.

Practical:

Preparing Bio-data and C.V., Group Discussion & Personal Interview, Video and Tele Conferencing Skills, Presentation and Negotiation Skills, Aesthetic Skills, Etiquettes – Different Types and Quitting Techniques, Exit Interview- Meaning, importance.

E. TEXT BOOKS:

- Handbook of Strategic Recruitment & Selection: A systems Approach- By Bernard o' Meara.
- Human Resource Mgt & IR, P SubbaRao, Himalaya Publishing House.
- Human Resource Management, V. S. P. Rao, EXCEL.

F. REFERENCE BOOKS:

- Recruitment & Selection: A Competency Approach- By Gareth Roberts.
- Human Resource Management, A. Ghanekar, EPH.
- Human Resource Management & Industrial Relation, Kulkarni M.V., EPH.
- Human Resource Management & TQM, AroraReshma, EPH.

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To understand the concepts, principles and process of recruitment and selection	2	2	2	2	1	1	2	1	2	3	1	2	1	3
CO2	To develop an understanding of how to assess recruitment needs and design selection programs in an Organizational setting.	2	2	2	1	2	3	2	3	2	1	1	2	2	2
CO3	To familiarize with the levels, tools and techniques involved after selection of a candidate	2	3	2	2	2	2	3	2	2	2	1	2	3	2
CO4	To understand the process of job analysis.	2	3	3	2	2	3	3	2	2	1	2	2	3	2
CO5:	Framing job description and job specification.	2	2	2	1	3	3	2	3	2	2	1	2	2	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE II-HUMAN RESOURCE-TRAINING AND DEVELOPMENT

Code: MGT26032

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

To enable students understand the concepts, principles and process of training & development and develop an understanding of how to assess training needs and design training program in an Organizational setting

B. Course Outcome:

[CO.1]. Understand key principles of training.

[CO.2]. Learn the process of training and development programs in an organization.

[CO.3]. practically develop a training program and also evaluate it.

[CO.4]. Analyze and evaluate self-development and its impact on organizational development.

[CO.5]. Familiarize with the various learning and Development theories.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D.Syllabus:

INTRODUCTION

Introduction To Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Concepts Of Education, Training And Development
Overview Of Training Functions, Types Of training

PROCESS OF TRAINING

Steps In Training, Identification Of Job Competencies Criteria For Identifying Training Needs (Person Analysis, Task Analysis, Organization Analysis); Assessment Of Training Needs
Methods And Process Of Needs Assessment

DESIGNING AND IMPLEMENTING A TRAINING PROGRAM

Trainer Identification, Methods and Techniques of Training; Designing A Training Module (Cross Cultural, Leadership, Training the Trainer, Change); Management Development Program

Budgeting Of Training

EVALUATION OF TRAINING PROGRAM

Kirkpatrick Model of Evaluation; CIRO Model; Cost-Benefit Analysis; ROI of Training

LEARNING

Principles of Learning; Theories of Learning; Reinforcement Theory; Social Learning Theory
Resistance to Training

F.TEXTBOOKS

- Employee Training And Development - Raymond Noe
- Every Trainers Handbook- DevendraAgochia

G.REFERENCE BOOKS

- 360 Degree Feedback, Competency Mapping And Assessment Centre- Radha Sharma
- Employee Training and Development, 7e, By Raymond A. Noe, Amitabh DeoKodwani

H. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To understand the concepts, principles and process of training & development	2	2	3	1	2	3	3	2	3	3	2	2	2	2
CO2	To develop an understanding of how to assess training needs and design training programs in an Organizational setting	2	3	3	2	2	3	3	2	2	2	2	2	3	2
CO3	To practically develop a training program and also evaluate it.	2	2	3	1	2	3	3	2	3	3	2	2	2	2
CO4	Analyze and evaluate self-development and its impact on organizational development.	2	3	3	2	2	3	3	2	2	2	2	2	3	2
CO5	Familiarize with the various learning and Development theories	2	3	3	2	2	3	3	2	2	2	2	2	3	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

**SUBJECT: ELECTIVE III-HUMAN RESOURCE MANAGEMENT-CHANGE
MANAGEMENT AND ORGANIZATIONAL DEVELOPMENT**

Code: MGT25126

5 Credits | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction: To make the students aware about the importance of change and change management in developing organizations.

B. Course Outcomes: At the end of the course, students will be able to -

[CO.1]. Analyze the role of change management in organizations.

[CO.2]. Learn the tools of designing and implementing change interventions.

[CO.3]. Understand the importance of development of the organizations as a tool for sustainability and gain competitive advantage.

[CO.4]. Develop better understanding of role of change management and organizational development programs in implementing successful business programs.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS

Introduction to Organizational Change and Development

The challenge for Organization, what is Organizational Development? Evaluation of O.D., Organizational Culture, Socialization Process, Psychological Contracts, Model for O.D., Challenges of Change, Organizational Renewal, adapting to change, systems approaches.

Practicing Organizational Development

Creating a concept for change, understanding corporate culture, cultural resistance to change, tools for change, Unplanned vs. planned change.

Managing Change Resistance

Change and reinvention, Life cycle of resistance, leading change, a change Model, Strategies to reduce resistance to change.

O.D. Intervention Strategies

Process Interventions, Types of process interventions, Results of process interventions, Basic Strategies to Organizational Change, Intervention of change strategies, Major O.D. Intervention techniques.

Team Development Interventions

The team Approach, Need for team Development, Purpose of Team Development, Team Development Process.

Organizational Transformation

Strategy and transformation, Organizational Transformation, The corporate culture, Strategic Change Management.

E. TEXT BOOKS

Donald R. Brown, an Experimental Approach to Organizational Development, Pearson Publications.

F. REFERENCE BOOKS

R1. Ratan Raina, Change Management and Organizational Development, Sage Publications.

R2. Gareth R. Jones & Mary Mathew, Organizational Theory, Design and Change, Pearson Publications.

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.N O	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Understand the role of change management in organizations.	2	3	3	2	2	3	3	2	2	2	2	2	3	2
CO2	Learn the tools of designing and implementing change interventions	2	2	3	2	2	2	1	2	2	1	2	1	3	2
CO3	Understand the importance of development of the organizations as a tool for sustainability and gain competitive advantage.	2	2	1	1	3	2	2	3	2	2	1	2	2	1
CO4	Better understanding of role of change management and organizational development programs in implementing successful business programs.	2	3	3	2	2	3	1	2	2	1	2	2	3	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE I-FINANCE-PRINCIPLES OF INVESTMENT MANAGEMENT

Code: MGT25111

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of portfolio management is to invest in securities in such a way that one maximizes one's returns and minimizes risks in order to achieve one's investment objective. A good portfolio should have multiple objectives and achieve a sound balance among them.

B. Course Outcome:

[CO.1]. Understand about the various sources of raising funds and its application to alternate uses.

[CO.2]. Gain knowledge about various technique used in management of Portfolio & it's important in taking corporate decisions.

[CO.3]. Demonstrate knowledge of the dynamics of investment and underlying tools & techniques of investment decision making.

[CO.4]. Apply the knowledge in construction and management of portfolios.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D.Syllabus:

OVERVIEW OF INVESTMENTS

Meaning of investment and securities, investment attributes, investment alternatives, Concepts and types of risk and return, Overview of Indian and world equity markets. Efficient Market Hypothesis

EQUITY DERIVATIVES

Equity derivatives - Futures and Options, Valuation of Futures- Cost of Carrying Model

ANALYSIS OF STOCKS

Fundamental analysis: growth and value shares, estimation of intrinsic values and non-financials, Technical analysis of stocks, Dow Theory, charting techniques; MACD analysis, Japanese Candlesticks

PORTFOLIO THEORY & MANAGEMENT

Capital Market Theory-Portfolio theory, risk and return of portfolio, CAPM, Characteristic Line, Alpha and beta, APT Markowitz mean-variance model and Efficiency Frontier

Performance evaluation, Treynor, Sharpe and Jensen measures, Fama model, strategic asset allocation.

LEGENDARY EQUITY AND COMMODITY INVESTORS' APPROACHES

Approaches and portfolio of legendary investors like Warren Buffet, Templeton, Peter Lynch, George Soros, Jim Rogers and Benjamin Graham

E.Text Books:

- Prasanna Chandra, Investment Analysis & Portfolio Management, 7th edition, 2009, Tata McGraw Hill

F.Reference Books:

- Zvi Bodie et al., Investments: An Indian Perspective, 6th edition, 2005, Tata McGraw Hill
- Investment Analysis and Portfolio Management 10th Edition by Frank K. Reilly & Keith C. Brown, South-Western Educational Publishing

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Students will be able to understand about the various sources of raising funds and its application to alternate uses.	3	2	3	1	2	1	3	2	3	3	2	2	2	2
CO2	Students will get to know about various technique used in management of Portfolio & it's important in taking corporate decisions.	2	2	2	1	2	3	3	2	2	1	2	2	3	2
CO3	Demonstrate knowledge of the dynamics of investment and underlying tools & techniques of investment decision making and	2	2	2	1	2	3	2	3	2	2	2	2	2	3
CO4	Apply the knowledge in construction and management of portfolios	3	2	3	2	1	1	2	1	2	3	1	2	1	3

SUBJECT: ELECTIVE II-FINANCE-INTERNATIONAL FINANCE

Code: MGT25037

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective of this subject is to acquaint students with the basic concepts of international Finance management which will assist them in better decision making concerning alternate business situations.

B. Course Outcome:

[CO.1]. Demonstrate knowledge of theories related to foreign exchange rate determination.

[CO.2]. Explain the nuances of international trade and international capital budgeting.

[CO.3]. Gain basic knowledge of how international financial markets work.

[CO.4]. Explore methods used to manage risk in the global markets.

[CO.5]. Understand exchange rates and why currency values fluctuate.

B. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D.SYLLABUS:

INTRODUCTION TO CONSUMER FINANCIAL MANAGEMENT

International flow of funds, International trade theory; International financial institutions (IMF, World Bank, ADB, WTO); Balance of payments

FOREX MARKET

Forex Market: Structure-India and global ;Exchange rate quotes, Spot, forward, SWIFT - Role and significance, OTC derivatives -Swaps,Swaptions, Forward Rate Agreements (FRAs), Caps, Floors and Collars. Currency Futures in India – MCX and NSE.

EXCHANGE RISK MANAGEMENT

Defining and measurement of foreign exposure, types of exposures, variability of cash flows
Management of Exchange Risk, hedging Types of Risk (Transaction Risk, Translation Risk and Operational Risk). Identification of risk, measuring risk and managing risk)

INTERNATIONAL PROJECTS MANAGEMENT:

International Projects Appraisal, issues in cost of capital, APV, Issues in cost of capital, APV, Choice of discount rate, NPV, international CAPM.

WORKING CAPITAL MANAGEMENT IN MNC'S

Cash management – Receivables management payables management – working capital financing issues; other issues in working capital management by MNC.

E.Text Books:

- Jeff Madura. International Corporate Finance, 8th Edition, Thomson Southwestern.
- Alan C Shapiro. Multinational Financial Management. John Wiley & Sons

F.Reference Book:

- Levi, Maurice D. International Finance, Routledge Publication
- Resnick, Bruce G; Eun, Cheol S. International financial management, Tata McGraw Hill

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Demonstrate knowledge of theories related to foreign exchange rate determination	2	2	3	1	2	1	3	2	3	3	2	2	2	2
CO2	Explain the nuances of international trade and international capital budgeting	2	3	3	2	2	3	3	2	2	1	2	2	3	2
CO3	Gain basic knowledge of how international financial markets work.	2	2	3	1	2	1	3	2	3	3	2	2	2	2
CO4	Explore methods used to manage risk in the global markets.	2	3	3	2	2	3	3	2	2	1	2	2	3	2
CO5	Understand exchange rates and why currency values fluctuate.	2	3	3	2	2	3	3	2	2	1	2	2	3	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE III-BANKING & INTERNATIONAL TRADE

Code: COM25038

Credits 5 | Semester V

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction: This course exposes students to the theory and functioning of the monetary and financial Sectors of the economy. It provides the students a thorough understanding and deep knowledge about the basic principles that tend to govern the free flow of trade in goods and services at the global level.

B. Course Outcome:

[CO.1]. Deeply understand the concepts of money and banking.

[CO.2]. Get to know about the monetary policy and its effectiveness with special reference to India.

[CO.3]. Have deep knowledge about the various theories involved in International Trade.

[CO.4]. Get an insight into the exchange rate determination.

[CO.5]. Understand the concept of balance of payment in detail.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. Syllabus:

MONEY AND BANKING

Functions of money, supply of money, Demand for money: Fisher, Cambridge, Keynesian and Friedman theories. Functions of bank, Credit creation Techniques of credit control with special reference to India.

MONETARY POLICY

Meaning, objectives, monetary policy of India, Effectiveness of Monetary Policy

INTRODUCTION AND THEORIES OF INTERNATIONAL TRADE

Importance of the study of international economics

Theories of absolute advantage, Comparative advantage and opportunity cost. Huckster– Ohlin theory of trade – its main features, assumptions and limitations. Inter –regional and international trade with reference to India

EXCHANGE RATE

Concept and Types of Exchange Rate, Exchange Rate Determination: Trade or Elasticity Approach, Mint Parity Theory, Purchasing-Power Parity Theory, Modern Theory
Fixed versus Flexible exchange rate.

BALANCE OF PAYMENTS

Concepts and components of balance of trade and balance of payments, Equilibrium and disequilibrium in balance of payments Causes behind deficit in the balance of payment Consequences of disequilibrium in balance of payments various measures to correct deficit in the balance of payments.

E. TEXT BOOKS :

- 1. Money, Banking and International Trade- R.R.Paul**

F. REFERENCE BOOKS:

- Money, Banking, International Trade and Public Finance- M.L. Jhingan**

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Deeply understand the concepts of money and banking.	3	2	3	2	2	1	3	3	2	3	2	1	1	2
CO2	Get to know about the monetary policy and its effectiveness with special reference to India.	3	2	2	1	2	2	3	2	2	1	2	2	3	2
CO3	Have deep knowledge about the various theories involved in International Trade.	2	2	2	1	3	3	2	3	2	2	1	2	2	3
CO4	Get an insight into the exchange rate determination.	1	2	3	1	2	1	3	3	2	2	1	2	2	3
CO5:	understand the concept of balance of payment in detail	2	2	3	1	2	1	2	3	2	2	1	2	2	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation



Syllabus of
Bachelor of Commerce (Hons.)
Semester-VI

ARKAJAIN University, Jharkhand
School of Commerce of Management
Department of Commerce
Faculty – B.Com (Hons.)
Scheme of Study (w.e.f Batch 2020-21)

SEMESTER-I

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA *	Attendance
1	Financial Accounting	Core	5	5	100	70	20	5	5
2	Business Law	Core	5	5	100	70	20	5	5
3	Micro Economics	Generic	5	5	100	70	20	5	5
4	Management Principles & Applications	Core	5	5	100	70	20	5	5
5	Environmental Science	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER -II

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Corporate Accounting	Core	5	5	100	70	20	5	5
2	Statistics in Business Decision	Core	5	5	100	70	20	5	5
3	Principles of Auditing	Core	5	5	100	70	20	5	5
4	Macro Economics	Generic	5	5	100	70	20	5	5
5	Business Communication	AECC	4	4	100	70	20	5	5
	Total		24	24	500	350	100	25	25

SEMESTER – III

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Marketing Management	Core	5	5	100	70	20	5	5
2	Human Resource Management	Core	5	5	100	70	20	5	5
3	Income Tax Law & Practice	Core	5	5	100	70	20	5	5
4	Corporate Law	Core	5	5	100	70	20	5	5
5	E Commerce	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER – IV

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Cost Accounting	Core	5	5	100	70	20	5	5
2	Financial Management	Core	5	5	100	70	20	5	5
3	Research Methodology	Core	5	5	100	70	20	5	5
4	Business Ethics	Generic	5	5	100	70	20	5	5
5	Entrepreneurship Development	SECC	5	5	100	70	20	5	5
	Total		25	25	500	350	100	25	25

SEMESTER-V

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Computer Application in Business	Core	5	5	100	70	20	5	5
2	Summer Internship	Core	5	5	100	50	50		
3	Management Accounting	Core	5	5	100	70	20	5	5
4	Elective I- <ul style="list-style-type: none"> Finance-International Finance HR-Recruitment & Selection Marketing-Consumer Behavior 	DSE	5	5	100	70	20	5	5
5	Elective II- <ul style="list-style-type: none"> Finance-Principles of Investment Management HR-Training & Development Marketing-Advertising and Brand Management 	DSE	5	5	100	70	20	5	5
6.	Elective III- <ul style="list-style-type: none"> Finance-Banking & International Trade HR-Change Management & Organizational Development Marketing-Service Marketing 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

SEMESTER-VI

S.No	Name of the Subject	Type of Paper	Credit	Contact Hours Per Week	Total Marks	End Term Theory/ Practical Exam	Mid Term Theory/ Practical Exam	CIA **	Attendance
1	Indirect Taxation	Core	5	5	100	70	20	5	5
2	Dissertation	Core	5	5	100	50	50	-	-
3	Event Management	Generic	5	5	100	70	20	5	5
4	Elective IV- <ul style="list-style-type: none"> Finance-Financial Markets & Institution HR-Performance Management & Appraisal System Marketing-Retail Management 	DSE	5	5	100	70	20	5	5
5	Elective V- <ul style="list-style-type: none"> Finance-Insurance & Risk Management HR-Industrial Relations & Labor Laws Marketing-Sales & Distribution Management 	DSE	5	5	100	70	20	5	5
6.	Elective VI- <ul style="list-style-type: none"> Finance-Financial statement analysis. HR-Knowledge Management Marketing-Rural & International Marketing. 	DSE	5	5	100	70	20	5	5
	Total		30	30	500	330	130	20	20

Distribution of Credit across 6 semesters:

Sl. No	Type of Paper	No. of Paper	Total Credit
1	Core Paper	18	90
2	Generic Paper	4	20
3	Ability Enhancement Compulsory Paper	2	8
4	Discipline Specific Elective	6	30
5	Skill Enhancement	2	10
	Total	32	158

*CIA – Continuous Internal Assessment – Based on Projects / Assignment during the semester

GS-Generic Subject | AECC -Ability Enhancement Compulsory Course

SECC -Skill Enhancement Compulsory Course | DSE - Discipline Specific Elective

ARKA JAIN University, Jharkhand

School of Commerce and Management

Department of Commerce

PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES

B.Com (Hons)-Semester VI

Program Outcome-

PO1 Industry Needs-

To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial Analysis and Management.

PO2 Skilled Manpower –

To develop business analysts for companies, capital markets and commodity markets.

PO3 Building Intellectual Capital-

To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.

PO4 Sustainability-

To develop human resources to act as think tank for Business Development, Environment & Sustainability related issues.

PO5 Ethics-

To become ethical managers with interdisciplinary approach.

PO6 Professional Development-

To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

PO7 Entrepreneurial Skill Development.-

Students eager to take up self managed businesses will be given the opportunity to learn the nuances of entrepreneurship.

Program Specific Outcome-

PSO1-Ability to understand different aspects of a business

PSO2-To develop analysis skills so that they may be in a position to analyze every minutest detail available.

PSO3-To inculcate the knowledge on different topics that helps them to pursue their higher education.

PSO4-To shape the students become solution providers.

PSO5-To help students understand the need and importance of following ethical practices.

PSO6-To help the students pursue professional level examination in various fields.

PSO7-To help the students develop leadership & entrepreneurial skills through the practical approach and the value added courses available in the programme.

SUBJECT:INDIRECT TAXATION

Code: COM26039

Credits 5 | Semester VI

Total Lectures Required – 75**Total Tutorials Required - 15****A. Introduction:**

The objective of this subject is to acquaint the students with finer aspects of indirect tax laws enabling them to be equipped to handle tax matters on a day to day basis independently.

B. Course Outcome:

[CO.1]. Develop holistic approach to indirect taxation in day to day activities of business and personal transactions.

[CO.2]. Understand and plan business transactions with a taxation perspective.

[CO.3]. Work as a GST consultant.

[CO.4]. Discuss the time, place and value of supply.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:**CONCEPT OF INDIRECT TAX AND INTRODUCTION TO GST, VAT CONCEPT**

Back ground of GST, Direct and indirect taxes; Constitution of GST council, IGST, CGST, SGST, UTGST, number of legislations, NIL rate of tax, exempt supply, threshold limit, ITC utilization matrix; Petroleum products, GSTN, Administration under GST, Aggregate turnover
VAT concept in GST, Levy and collection, composition scheme

CONCEPT OF SUPPLY

Taxable event – supply; Meaning and scope of supply, analysis; Schedule I, II, III; Composite supply, mixed supply

PLACE OF SUPPLY AND TIME OF SUPPLY AND VALUE OF SUPPLY

Location of supplier of goods, Location of supplier of services; Place of supply of goods- supply within India, supply of goods assemblies/installed at site, imported goods/ exported goods, place of supply of services –

supply within India, imported /exported services, OIDAR; Time of supply of goods, issue of invoice by supplier of goods, continuous supply of goods, Goods sent on approval, tax invoice by supplier of services, continuous supply of services; Value of supply- sec 15 determination of value of supply – valuation rules

Input Tax credit and computation of GST liability, reverse charge

Input tax credit – meaning ;Eligibility for input tax credit; Apportionment of ITC, blocked credits, ITC on change of constitution; Taking ITC on Job work- inputs capital goods, computation of GST liability problems, Concept of Reverse charge mechanism

Registration, tax invoice, debit notes, credit notes

Persons liable for registration , persons not liable for registration, Compulsory registration , Procedure of registration, deemed registration, cancellation of registration, CTP, registration for UN /consulate/Embassy, amendment of registration. Types of invoice, contents of tax invoice, debit notes and credit notes

E. Text Books:

- TAXMANNS GST- V S Date.

F. Reference Books:

- DIRECT TAXATION LAW AND PRACTICE-Dr. V.K. SINGHANIA(it includes GST)

G. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	The students will be able to get a holistic approach to Indirect taxation in day to day activities of business and personal transactions.	2	2	3	1	1	3	2	1	2	2	3	2	2	2
CO2	The students will be able understand and plan business transactions with a taxation perspective.	3	3	2	2	2	3	2	3	2	2	2	2	1	2
CO3	The student will be able to work as GST consultant	2	2	2	1	3	3	2	3	1	2	3	2	2	2
CO4	Discuss the time, place and value of supply.	2	2	2	1	3	3	2	3	1	2	3	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: EVENT MANAGEMENT

Code: MGT26015

Credits 5 | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations.

B. Course Outcome:

[CO.1]. Prepare an event idea by analyzing its feasibility.

[CO.2]. Prepare an event proposal.

[CO.3]. Conduct an event.

[CO.4]. Discuss ways of strategic marketing and media planning for events.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

INTRODUCTION TO EVENT MANAGEMENT

Event- Meaning- Why Event Management- Analysis of Event; Scope of Event, Decision Makers; Event Manager Technical Staff- Establishing of Policies & Procedure; Developing Record Keeping Systems

EVENT MANAGEMENT PROCEDURE

Principles for holding an Event, General Details; Permissions- Policies, Government and Local Authorities; Phonographic Performance License, Utilities; Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable

CONDUCT OF AN EVENT

Preparing a Planning Schedule, Organizing Tables; Assigning Responsibility; Communication and Budget of Event; Checklist, Computer aided Event Management Roles & Responsibilities of Event Managers for Different Events.

PUBLIC RELATIONS

Introductions to Public Relations- Concept- Nature- Importance- Limitations; Media- Types of Media- Media Management; Public Relation Strategy & Planning; Brain Storming Sessions- Writings for Public Relations

CORPORATE EVENTS

Planning of Corporate Event; Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting; Safety of Guests and Participants, Creating Blue Print
Need for Entertainment in Corporate Events and Reporting.

E. Text Books:

- Event Planning: Management & Marketing For Successful Events,AlexGenadinik

F. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.NO	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Prepare an event idea by analyzing its feasibility	2	2	1	2	2	1	2	1	3	2	2	2	2	2
CO2	Prepare an event proposal.	2	3	2	2	2	3	2	2	2	1	2	2	1	2
CO3	Conduct an event.	1	2	2	1	2	3	2	1	3	2	2	2	2	2
CO4	Discuss ways of strategic marketing and media planning for events.	2	3	2	2	2	3	2	2	2	1	2	2	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: Elective IV-Marketing -Retail Management

Code: MGT26035

5 Credits | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION: The objective of this course is to provide insights on Retail Operations. It also enables the students to become good Retail Planners and Decision Makers and help focus on change and adaptation to change.

B. COURSE OUTCOMES: At the end of the course, students will be able to:

[CO.1]. Gain insights on Retail Operations.

[CO.2]. Become good Retail Planners and Decision Makers.

[CO.3]. Focus on Change and Adaptation to Change.

[CO.4]. Understand the functions of retail business and various retail formats and retail channels.

[CO.5]. Understand the difference between Retail and Manufacturing Supply Chain.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Introduction to Retail:

What is Retail?; Functions of a retailer; The Rise of the Retailer; Evolution of Retail in India; Drivers of Retail change in India; Drivers of Retail change in India; Understanding the retail consumers- Emergence of young earning India, Rise of consumerism in India Size of Retail in India: Clothing ,Textiles and Fashion accessories-Food And Food, services, Books & Music, Communication accessories ;Emerging Sectors; FDI in retail; Ethical Issues in Retail; Ethical Issues in Retail; Threat of new entrants; Retail marketing strategy, Retail Franchising, Retail Store Location and Site Location, Retail Store Design.),

Basics of Retail Merchandising

The process of retail merchandising Visual merchandising, merchandise assortment planning, The method of merchandise procurement, retail pricing and evaluating merchandise performance, Retail Communication Mix,

Retail Store Operations

Servicing the Retail Customers, Retail Human Resource Management, Financial aspects of Retail Management, Retail Information System, Supply Chain Management in Retailing, Career prospects in Retailing sector

The Evolution of Retail Format

The Concept of life cycle in Retail-Innovation, accelerative growth-Maturity, Decline-Phases of growth in retail markets; Classification based on ownership /Merchandise offered/Franchising /Non Store, Retailing/Direct selling/Direct response marketing/Telemarketing/Fairs and Road Shows/Event Management/Automated Vending/kiosks/The Cash & Carry/credit Marketing/Brand Management.

Customer Relationship Management in Retailing,

What is CRM; Components of CRM; Defining CRM Concepts; Understanding Goal of CRM, Using Customer touch points; Deciding who should lead the CRM, Functions: Marketing/Sales/Customer Services/Product Support-Channel and other partners?

E. TEXT BOOKS:

- **Retailing Management**, SwanPradhan, Tata McGraw Hill; New Delhi

F. REFERENCE BOOKS:

- **Retailing Management**, Bajaj, Chetan, Tuli, Rajnish and Srivastava, Nidhi, Oxford University; New Delhi.

H.COURSE ARTICULATION MATRIX: (Mapping of COs with POs)

		CORRELATION WITH PROGRAM OUTCOMES							CORRELATION WITH PROGRAM SPECIFIC OUTCOMES						
S.N O	STATEMENT	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO 1	Providing insights on Retail Operations.	1	3	2	2	2	1	2	1	2	3	2	2	1	1
CO 2	Enable the students to become good Retail Planners and Decision Makers and	3	3	2	2	2	1	2	2	2	3	2	2	2	2
CO 3	Help Focus on Change and Adaptation to Change.	1	3	1	2	2	1	2	2	1	2	2	1	2	2
CO 4	Understand the functions of retail business and various retail formats and retail channels.	1	3	2	2	2	2	1	2	2	3	2	2	2	2
CO 5	Understand the difference between Retail and Manufacturing Supply Chain	3	3	2	2	2	1	2	2	2	3	2	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE V-MARKETING-SALES & DISTRIBUTION MANAGEMENT

Code: MGT26030

5 Credits | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION: The objective of this paper is to develop among the students an understanding and appreciation of the Sales & Distribution processes in organizations. The course includes the familiarization of concepts, approaches and the practical aspects of the key decision making variables in sales force and distribution channel management.

B. COURSE OUTCOMES: At the end of the course, students will be able to:

[CO.1]. Acquaint the students with the concepts which are helpful in developing and managing sales force and marketing channels so as to gain competitive advantage.

[CO.2]. Familiarize students with the concepts, techniques and the practical aspects of the key decision making variables in distribution channel management.

[CO.3]. Recognize and demonstrate the significant responsibilities of sales person as a KEY individual.

[CO.4]. Describe and Formulate strategies to effectively manage company's sales operations.

[CO.5]. Evaluate the role of Sales manager and his/ her responsibilities in recruiting, motivating, managing and leading sales team.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

SALES MANAGEMENT:

Why Study Sales and Distribution Management, Organization framework of the field sales force: Types and methods of Field Sales Organization, Career in Field Sales Management, Field Sales Manager – His tasks and responsibilities, Relation with sales man and relationship with the top management, Case study on Hindustan Unilever Ltd. sales team management & strategy.

SALESMANSHIP & SALES FORECASTING:

Definition- theoretical aspects of salesmanship, Characteristics of successful salesman-selling systems and terms, Methods and procedural steps in sales forecasting, Classroom Discussion on Coca-cola's sales forecast & rise in profit.

BUDGETING:

Sales budgets – Purpose of sales budget, Salesman expenses control, estimating the cost of distribution, allocation of field sales resources, designing sales territories, procedure for designing, Determining manpower requirements, recruiting, methods and the selection system, Sales Audit and Analysis – Control of sales efforts and costs. Sales quotas, types of sales quotas, its purpose and managerial evaluation, Classroom Discuss on Acculturation and Enculturation.

DISTRIBUTION MANAGEMENT:

Role of distribution in marketing mix-Role and functions, Transport and Handling: Economics of transportation, determining optimum mode of transport organization, machines, procedures and documentation, Case study on Patanjali's distribution channel.

DEALER NETWORK:

Role of middlemen/dealer in marketing and distribution, Dealer function at wholesale and retail level, Strategic plan of network – location, selection, Appointment and Termination of dealers, Morale and Motivation, Non-Evaluative Assignment on Direct & indirect distribution channel comparison in context to Samsung & I Phone.

F. TEXT BOOKS:

- Sales & Distribution Management, S.L. Gupta, EXCEL BOOKS.
- Sales Management, M.V.Kulkarni, EPH.

G. REFERENCE BOOKS

- Physical Distribution Management, M.V.Kulkarni, EPH.

H. Course Articulation Matrix: (Mapping of COs withPOs)

S.N o.	Course Outcome Statement	Program Outcome							Program Specific Outcome						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To acquaint the students with the concepts which are helpful in developing and managing sales force and marketing channels.	2	3	1	3	1	2	1	1	2	1	2	2	2	1
CO2	To familiarize students with the concepts, techniques in distribution channel management.	1	2	3	2	2	3	2	1	3	2	3	2	1	2
CO3	Recognize and demonstrate the significant responsibilities of sales person as a KEY individual.	2	2	1	2	1	2	1	1	2	1	2	2	2	1
CO4	Describe and Formulate strategies to effectively manage company's sales operations.	2	2	2	3	1	1	1	2	1	1	1	2	2	1
CO5	Evaluate the role of Sales manager and his/her responsibilities in recruiting, motivating, managing and leading sales team.	1	2	3	2	2	3	2	1	3	2	3	2	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE VI-MARKETING-RURAL MARKETING & INTERNATIONAL MARKETING

Code: MGT26117

5 Credits | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

1. To enable the students to gain knowledge on agricultural marketing, challenges and prospects for improving agricultural marketing system
2. To Gain skills to analyze Marketing Functions, Market Information and Intelligence
3. Imparting knowledge of the marketing efficiency and agricultural prices
4. Learn the Markets and Market Structure
5. Provide the platform to the students of Marketing of Agricultural Inputs
6. To develop an understanding of major issues related to international marketing
7. To develop skills in researching and analyzing trends in global markets and in modern marketing practice
8. To be able to assess an organization's ability to enter and compete in international markets.

B. COURSE OUTCOME:

To develop knowledge and understanding of key issues associated with international marketing:

[CO.1]. Gain knowledge on Agricultural marketing, Challenges and Prospects for improving agricultural marketing system.

[CO.2]. Assess an organization's ability to enter and compete in international markets.

[CO.3]. Acquire skills to analyze marketing functions, market information and intelligence.

[CO.4]. Develop skills in researching and analyzing trends in global markets and in modern marketing practice.

[CO.5]. Understand the impact of International trade in a particular organization

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

INTRODUCTION TO RURAL MARKETING

Concept, Nature & Scope and Importance of Rural Marketing, Marketing Mix in a Rural Context
Difference between Rural and Urban Marketing, Evolution of Rural Marketing in India
Rural Marketing Environment and its Impact on Marketing Operations (Physical; Demographic; Socio-Cultural; Political; Technological; Economic Environments)
Characteristics, Attitudes and Behavior of Rural Buyers, Factors influencing Consumer Behavior in Rural Markets

MARKETING STRATEGIES IN RURAL CONTEXT

STP Analysis in Rural Markets: Segmentation (Prerequisites, Bases of Segmentation: Geographic, Demographic, Psychographic, Behavioral); Targeting (Segment Coverage); Positioning (Bases Of Positioning: Product; Service; People; Image) Product Planning and Branding in Rural Markets: Levels of a Product; Product Line and Mix Decisions; Branding in Rural Markets (Basic Concepts of Brand Loyalty; Brand Stickiness; Fake Brands); Packaging Strategies for Rural Markets
Pricing Strategies in Rural Markets: Rural-Centric Pricing Strategies; Market Entry Pricing Strategies; Product Mix Pricing Strategies; Price Adjustment Strategies Distribution Strategies in Rural Markets: Rural Channel Members; Challenges in Rural Distribution and Logistics Promotional Strategies in Rural Markets: Rural Media Vehicles; Selection of Communication Channels

MARKETING OF AGRICULTURAL INPUTS

Concept of Agricultural Inputs; Co-operative Marketing, Public Distribution System
Agricultural Marketing in India: Problems and Prospects

INTRODUCTION TO INTERNATIONAL MARKETING

Concept, Scope and Environment of International Marketing, Proactive and Reactive Motivations of Internationalization, Difference between domestic marketing, international marketing, multinational marketing, export marketing and global marketing, The PESTEL Framework, The EPRG Model and the Self-Reference Criterion (SRC) Hofstede's 4 Dimensions of Culture, Concept of High-Context and Low-Context Cultures

INTERNATIONAL MARKET ENTRY STRATEGIES AND MARKET RESEARCH

HUL Project Shakti, Segmentation and Identification of Foreign Markets, Foreign Market Entry Strategies: Exporting, Piggy-backing, Wholly-owned Subsidiaries, Licensing, Franchising, Joint-Ventures, Mergers and Acquisitions, Turnkey operations, Strategic Alliances, Countertrade, Management Contracting, Barriers to Entry in International Markets
Case Study: Mc Donald's Market entry strategy

INTERNATIONAL MARKETING MIX DECISIONS

International Product Policy and Planning: The process of New Product Development (NPD) in IM (export manufacturing firms and export houses); Segmentation, Targeting and Positioning (STP) analysis in product planning; Concept of International PLC
Pricing in International Markets: Price and non-price factors; Export pricing methods; International pricing strategies; Price distortion and dumping

Distribution and Logistics in International Context: Types of Intermediaries in Direct and Indirect selling channels (concepts only); foreign sales agent selection & appointment

Tools of Promotion in International Markets: Promotional Mix (Advertising, Sales Promotion, Personal Selling, Public Relations and Publicity); Promotional Appeals; Merchandising, Trade fairs/exhibition
Competitive pricing; competitive advertising

E. RECOMMENDED TEXTBOOKS

- Varshney & Bhattacharya: International Marketing Management, Sultan Chand & Sons
- Krishnamacharyulu & Ramakrishnan, Rural Marketing: Text & Cases, Person Education.
- Gopalaswamy, T.P, Rural Marketing, Wheeler Publishers, New Delhi.

F. REFERENCE TEXTBOOKS

- Rajagopal, Managing Rural Business, Wheeler Publishers,
- W.J. Keegan: Multinational Marketing Management, Prentice Hall
- V. Terpestra & Ravi Saratnag: International Marketing, Naper Publishing Group

G. Course Articulation Matrix: (Mapping of COs withPOs)

S.No.	Course Outcome Statement	Program Outcome							Program Specific Outcome						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Importance of Rural and international marketing.	2	2	2	2	2	2	1	3	2	2	2	2	2	1
CO2	Motives to internationalization.	1	2	1	2	3	1	2	1	3	2	1	2	1	1
CO3	The influence of macro-environment on market selection	2	3	1	1	2	1	1	1	2	1	1	2	3	2
CO4	Specific international issues affecting the 4Ps	2	2	1	2	1	1	1	2	1	1	1	2	2	2
CO5	Financial, ethical, and organizational issues involved in international marketing.	1	3	1	3	2	1	2	1	2	1	1	3	2	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

**SUBJECT: ELECTIVE IV- HUMAN RESOURCE MANAGEMENT-PERFORMANCE
MANAGEMENT & APPRAISAL SYSTEM**

Code: MGT26114

5Credits | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION:

To understand the importance of employee performance to achieve the organizational goals and also identify the process of performance management applications.

B. COURSE OUTCOMES: At the end of the course, students will be able to

[CO.1]. Understand the concepts, principles and process of performance management.

[CO.2]. Develop an understanding of how to assess the performance of employees.

[CO.3]. Understand the biases in Appraisal.

[CO.4]. Familiarize with the levels, tools and techniques involved.

[CO.5]. Understand all the modern methods of Appraisal.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Introduction to Performance Management System:

Aims of Performance Management, Principles of Performance Management, Overview of Performance Management as a System, Dimensions of Performance Management, Assignment: The Bad Apple.

Mechanics of Performance Appraisal:

Definitions and Dimensions of PA, Purpose of PA and Arguments against PA, Necessity of Performance Appraisal and its Usage by Organizations, Characteristics of Performance Appraisal, Performance Appraisal Process, Mistakes made by Human Resource Department.

Performance Appraisal Methods:

Performance Appraisal Methods, Traditional Methods, Modern Methods, and Performance Appraisal of Bureaucrats – A New Approach.

Performance Appraisal Feedback :

Feedback – Role, Types and Principles, Situations Requiring Feedback and Pitfalls, Components of a Feedback and Steps in giving a Constructive Feedback, Levels of Performance Feedback, Introduction, the Impact of 360-Degree Feedback on Organizations, Concept of 360-Degree Feedback System, Purpose, Methodology, Ratings, Advantages and Disadvantages of the Method, The Process of 360-Degree Feedback, Operating 360-Degree Appraisal, Assignment: Wrong Leader.

Issues in Performance Management:

Role of Line Managers, Performance Management and Reward: Role of Line Managers in Performance Management, Performance Management and Reward, Concepts related to Performance and Reward, Linking Performance to Pay – A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward, Activity : Designing the performance appraisal using pay band

F. TEXT BOOKS

- Bernard o' Meara ,*Handbook of Strategic Recruitment & Selection : A systems Approach*-Pearson
- Gareth Roberts ,*Recruitment & Selection : A Competency Approach*- PHI

G. REFERENCE BOOKS

- Eric Garner, *Recruitment & Selection*, PHI

H. Course Articulation Matrix: (Mapping of COs with POs)

S.No ·	Course Outcome Statement	Program Outcome							Program Specific Outcome						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To understand the concept,, principles and process of performance management	3	2	2	2	1	2	1	3	3	3	1	3	1	1
CO2	To develop an understanding of how to assess the performance of employees.	2	2	3	2	1	2	3	3	2	3	1	3	2	1
CO3	To understand the biases in Appraisal	3	3	2	1	2	1	2	3	3	3	2	3	1	2
CO4	To familiarize with the levels, tools and techniques involved	2	3	3	2	2	2	2	3	3	2	2	2	1	2
CO5	.Understand all the modern methods of Appraisal	3	3	2	2	2	2	3	3	3	3	2	3	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

**SUBJECT: ELECTIVE V- HUMAN RESOURCE MANAGEMENT-INDUSTRIAL
RELATIONS AND LABOR LAWS**

Code: MGT26028

5 Credits | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. INTRODUCTION: The objective of this paper is to impart knowledge and enable the students to interpret the contents of the laws relating to Trade Unions, Standing Orders and Industrial Disputes.

B. COURSE OUTCOMES: At the end of the course, students will be able to

[CO.1]. Develop a clear concept about the basics of Industrial Relations.

[CO.2]. Learn about various provisions and implications of Labor Laws.

[CO.3]. Understand and Develop Skills as a Negotiator by developing better understanding of Industrial Disputes and their settlement by making use of various techniques.

[CO.4]. Imbibe a better understanding of Trade Unions and their contribution in Industrial Relations.

[CO.5]. Understand the next level of I.R. i.e. Employee Relations.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Industrial Relations:

Concept and Perspective of Industrial Relations, Evolution of Industrial Relations in India, Current I.R. Scenario in Indian and in Global Context, Anatomy of Industrial Conflicts, State and Industrial Relations Policy, Industrial Disputes: Causes and Preventive Measures, Settlement Machinery, Tripartite and Bipartite bodies, India and ILO, Collective Bargaining: Concept and Evolution, Evaluative Assignment on A Report on Evolution of Industrial Relations in India.

Labor Laws:

The Industrial Employment (Standing Orders) Act (1946):-

Short Title, Extent and Application, Classification of Workmen, Tickets, Publication of Working Time, Holidays, Pay Days, Wage rates; Shift Working, Attendance and Late Coming, Leave, Casual Leave, Festival Holidays and Leave, Payment of Wages, Stoppage of Work, Termination of Employment, Disciplinary Action of Misconduct, Transfers, Service Record. The Employee's (Workmen's) Compensation Act (1923):- Short Title, Extent, Commencement and Application, Employer's liability for compensation, Amount of

Compensation, Method of calculation wages, Distribution of compensation, Compensation not to be assigned, attached or charged, Notice and Claim, Insolvency of Employer, Schedule I (Part I, Part II), Schedule II, Schedule III (Part A, B and C) and Schedule IV. The Payment of Gratuity Act (1972):- Short Title, Extent, Commencement and Application, Controlling Authority, Payment of Gratuity, Compulsory Insurance, Power to exempt, Nomination, Determination of amount of gratuity, Inspectors, Power of Inspectors, Recovery of Gratuity, Exemption of employer from liability in certain cases, Mode of Payment of Gratuity. The Employee Provident Funds and Miscellaneous Provisions Act (1952):- Short Title, Extent and Application, Provision of contribution under Employees' Provident Funds Scheme, Contributions, Employees' Pension Scheme, Employees' Deposit Linked Insurance Scheme, Protection against attachment. The Payment of Bonus Act (1965):- Short Title, Extent and Application, Computation of gross profits (Schedule I, II), computation of available surplus, sums deductible from gross profits, calculation of direct tax payable by the employer, eligibility for bonus, disqualification for bonus, payment of maximum bonus, computation of number of working days, set on and set off of allocable surplus, Customary or Interim Bonus, Time limit for payment of bonus, Maintenance of register, records, etc., Schedule IV. The Employee State Insurance Act (1948):- Short Title, Extent, Commencement and Application, Establishment of ESIC, Employees' State Insurance Fund, Chapter IV- Contributions, Provisions as to payment of contributions, Method of payment of contributions, Employers to furnish returns and maintain registers, Chapter V-Benefits. The Maternity Benefit Act (1961):- Short Title, Extent, Commencement and Application, Employment of, or work by, women prohibited during certain period, Right to payment of maternity benefit, Continuation of payment of maternity benefit, Payment of benefit in certain cases, and cases of death, Payment of medical bonus, Leave for miscarriage, Leave for illness arising out of pregnancy, delivery, premature delivery, or miscarriage, Nursing Breaks, Dismissal during absence of pregnancy, Cases of no deduction of wages. The Industrial Disputes Act (1947):- Short Title, Extent, Commencement and Application, Authorities under the act, Chapter V – Strikes and Lockouts, Lay off and Retrenchment. The Trade Unions Act (1926):- Short Title, Extent, Commencement and Application, Chapter – II - Registration of Trade Unions, Chapter III – Rights and Liabilities of Registered trade Unions, Chapter IV – Regulation. The Factories Act (1948):- Short Title, Extent, Commencement and Application, Chapter III – Cleanliness, Chapter IV – Safety, Chapter V – Welfare, Chapter VI – Working Hours, Chapter II – Section 7A, 7B, Section 8 and 9, Chapter VII (Section 67), Chapter X – Penalties and Procedure. The Minimum Wages Act (1948):- Short Title, Extent, Fixing of minimum rate of wages, Minimum rate of wages, Procedure of fixing and revising minimum wages, Payment of minimum rates of wages, Fixing hours for a normal working day, Overtime, Minimum time rate wages for piece work, Maintenance of registers and records. The Contract Labor (Regulation and Abolition) Act (1970):- Short Title, Extent, Commencement and Application, Chapter III – Registration of Establishments Employing Contract Labor, Chapter IV – Licensing of Contractors, Chapter V – Welfare and Health of Contract Labor.

Employee Welfare:

International Scenario, Labor welfare in India, Benefits & Services, Industrial Health, Occupational Hazards, Diseases, Alcoholism and Drug Abuse. Absenteeism and Turnover and laws pertaining to occupational hazards, Statutory Provisions on Safety-Work Stress, Industrial Health; laws pertaining to Industrial Safety.

Trade Unions and Labor Relations:

Trade Unionism, Theories of Trade Unionism, Evolution of Trade Unionism in India, Problems of Trade Unions, Internal / External Union Leadership, National Commission on Labor, Labor Policy, Impact of technology on Labor Relations, Recent Trends in Labor Relations, Non Evaluative Assignment on A Write up on Impact of Technology on Labor Relations.

Grievance Handling:

Employee Discipline, Domestic enquiry code of Discipline and Grievance Handling, Standard Grievance Handling Procedure.

E. TEXTBOOK:

- Elements of Mercantile Law (2020 EDITION), N.D.KAPOOR, Sultan Chand & Sons.

F. REFERENCE BOOKS

- Taxmann's Labour Laws with Code on Wages, COMPILED, Taxmann Publications.
- Industrial Relations and Labor Laws, Piyali Ghosh and Shefali Nandan, Tata McGraw Hill Publications.

G. Course Articulation Matrix: (Mapping of COs with POs)

S.No.	Course Outcome Statement	Program Outcome						Program Specific Outcome							
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Concept clarification about the basics of Industrial Relations.	2	1	1	2	2	1	3	1	2	3	1	1	1	2
CO2	Learning about various provisions and implications of Labor Laws.	1	2	2	2	3	2	2	1	3	2	1	2	1	3
CO3	Understand and Develop Skills as a Negotiator by developing better understanding of Industrial Disputes.	2	3	1	3	3	2	2	2	3	2	1	1	1	3
CO4	Better understanding of Trade Unions and their contribution in Industrial Relations.	2	1	1	2	2	1	2	3	2	2	1	1	1	2
CO5	Understanding the next level of I.R. i.e. Employee Relations.	1	2	2	1	1	2	2	2	1	2	3	2	1	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation.

SUBJECT: KNOWLEDGE MANAGEMENT

Code: MGT26116

5 Credits | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A.INTRODUCTION:

To make the students realize the importance of knowledge management. To make students understand the different elements of knowledge management to consider the application of KM as a competitive advantage to business

B. COURSE OUTCOMES

[CO.1]. Understand how information and knowledge management impacts contemporary organizations.

[CO.2]. Provide examples of the ways in which knowledge management impacts contemporary organizations.

[CO.3]. Discuss the underlying technologies that enable knowledge management solutions indicate issues related to management practices and the future of knowledge management.

[CO.4]. Discuss the contemporary issues in managing knowledge, intellectual capital and other intangible assets.

C. ASSESSMENT PLAN:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

INTRODUCTION TO KNOWLEDGE MANAGEMENT

Introduction to KM, Importance of KM, History of KM
Information Management to Knowledge Management, K M Cycle
Industrial Economy to Knowledge Economy

Mechanics of Knowledge Management

Tools and Technologies, Communities of Practice and Knowledge conversion, the knowledge Management Matrix

Social context of Knowledge Management

Social Nature of Knowledge ,Social Network Analysis

Obstacles to knowledge sharing Organizational learning & Social Capital. Knowledge Application – Individual level, Group level & Organization Level.

KM Strategy

Knowledge audit, GAP Analysis, Road Map Card. KM Metrics, Balance Score

KM Tools – Knowledge Capture & Creation tools,

Knowledge sharing & Dissemination Tools Knowledge Acquisition & Application tool

KM Team

Roles & Responsibilities, Ethics in KM, Political and Strategies issues in Knowledge Management

Future of Knowledge Management

E.RECOMMENDED TEXTBOOKS

1. Knowledge Management, Shelda Dobowski, Wiley Pu
2. Knowledge Management, Elias M Awad & Hassan Ghazi, Pearson Publication

F. REFERENCE BOOKS

6. Knowledge Management, Waman S Jawadekar
7. Knowledge Management, H.C. Mruthyunjaya, PHI Publication

G. Course Articulation Matrix: (Mapping of COs with POs)

S.No.	Course Outcome Statement	Program Outcome							Program Specific Outcome						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To make the students realize the importance of knowledge management.	1	3	1	1	2	3	1	2	1	2	1	2	3	2
CO2	To make students understand the different elements of knowledge management	2	1	2	2	2	2	2	1	3	1	1	1	2	1
CO3	To consider the application of KM as a competitive advantage to business.	2	3	1	2	2	3	2	2	1	2	1	2	3	2
CO4	Discuss the contemporary issues in managing knowledge, intellectual capital and other intangible assets.	2	1	2	2	2	2	2	1	3	1	1	1	2	1

SUBJECT: ELECTIVE IV-FINANCE-FINANCIAL MARKETS & INSTITUTIONS

Code: COM26040

Credits 5 | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The main objective of this course is to enable the students to learn about different aspects of risk and insurance and to identify the need of insurance in different scenario

B. COURSE OUTCOMES:

[CO.1]. Develop insights on the Indian Financial system, its structure, intermediaries and the recent reforms.

[CO.2]. Gain a fair idea on the operational aspects of the Indian Financial Markets.

[CO.3]. Understand the role and functions of the stock markets, different indices and types of securities traded in the stock exchange.

[CO.4]. Familiarize themselves with the structure, functions and role of the Indian Money Market, participants and its different financial instruments.

[CO.5]. Imbibe interest on unique financial instruments like derivatives, mutual fund-its types, scheme, regulatory requirements and the basics of insurance.

At the end of the course, students will be able to:

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

Indian Financial System:

Structure of Financial system, overview of Indian financial system. Context, need and Objectives of financial system. Major recent reforms in Indian Financial System, components of financial system. Regulatory bodies- RBI: role and functions, SEBI: role and Functions, IRDA: role and functions. Structure of Indian Banking system, Role and functions of a bank. FIs and NBFCS: role and functions.

Indian Financial Markets:

Financial market: Concept, role and functions. Indian Financial Market. Linkage between financial market and economy. Types of Financial market. Money market and capital market. Factors affecting financial

market. Global financial market vs. Indian Financial market. Primary market- Initial Public Offering, Public Issue through prospectus, Rights issue, Pre-emptive right and private placement. Book building process. Indian Debt market- structure, role and function.

Functioning of Securities Markets:

Secondary market, Introduction to stock exchange, Regional and national stock exchanges, Global stock exchanges, functions of a stock exchange. Comparison between NSE and BSE. Index concept, Sensex and Nifty, demutualization. Bull market, bear market. Factors affecting stock market. Major instruments traded in stock exchange- equity, debentures. Trading in stock exchange, Dematerialization of securities. Concept of margin. Myths attached to stock market investment.

Indian Money Market and Instruments:

Money market, Structure of Indian money market, its role and functions. Participants in money market. Regulatory body of money market and its role. Different money market instruments-treasury bills, commercial papers, bill of exchange, call money and certificate of deposit. Repo rate and reverse repo rate. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India.

Derivatives, Mutual Funds and Insurance:

Financial derivatives- concept and types. Forward contract- concept and features, Future contract concept and features. Option contract- Call option and put option, option premium, features of option contract. Swap contract- interest rate swap and features, currency swap and features. Mutual fund- concept, various mutual fund schemes. SEBI guidelines for mutual fund industry in India. Insurance- concept, types- Marine insurance, fire insurance, liability insurance, life insurance. Comparison between life vs. non life insurance.

F. TEXT BOOKS:

- Dr. Kumar, Vinod, Gupta, Atul & Kaur, Manmeet, Financial Markets, Institutions and Financial Services, Taxmann
- Gordon, E. & Natarajan, K. , Financial Markets and Services, Himalaya Publishing House

G. REFERENCE BOOKS:

- Gurusamy, S., Financial Services, Tata McGraw-Hill
- Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill
- Goel, Sandeep, Financial Markets, Institutions and Services, PHI Learning India

H. Course Articulation Matrix: (Mapping of COs with POs)

S.No.	Course Outcome Statement	Program Outcome						Program Specific Outcome							
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Develop insights on the Indian Financial system, its structure.	2	1	2	2	2	3	2	3	2	2	2	1	3	2
CO2	Gain a fair idea on the operational aspects of the Indian Financial Markets	2	2	2	2	2	2	3	1	3	2	2	1	2	3
CO3	Understand the role and functions of the stock markets, different indices and types of securities traded in the stock exchange	2	3	3	3	1	2	2	2	3	2	3	1	2	2
CO4	Familiarize themselves with the structure, functions and role of the Indian Money Market.	3	3	2	2	2	2	3	1	3	2	2	1	2	3
CO5	Imbibe interest on unique financial instruments like derivatives, mutual fund-its types, Scheme, regulatory requirements and the basics of insurance.	1	2	2	1	2	2	1	2	3	2	2	3	3	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation.

SUBJECT: ELECTIVE V-FINANCE-INSURANCE & RISK MANAGEMENT

Code: MGT26115

Credits 5 | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The main objective of this course is to enable the students to learn about different aspects of risk and insurance and to identify the need of insurance in different scenario.

B. Course Outcome:

[CO.1]. Identify different types of risk.

[CO.2]. Classify different types of insurance.

[CO.3]. Better understanding of Need and importance of insurance.

[CO.4]. Understand regulations governing insurance industry.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

CONCEPT OF RISK

Risk – meaning – Types of Risk; Managing Risk, Sources and Measurement of Risk; Risk Evaluation and Prediction; Disaster Risk Management; Risk Retention and Transfer; Meaning of Actuary and Actuarial Science

INSURANCE

Nature of Insurance Contract; Principle of Utmost Good Faith, Insurable Interest, proximity cause contribution and subrogation, Indemnity; Legal Aspects of Insurance Contract, Concept of Insurance, Need for Insurance; Globalization of Insurance Sector; Reinsurance, Co-insurance, Assignment; Endowment – Types of Insurance Life insurance – General Insurance

LIFE INSURANCE

Features-classification of policies; Surrender value-Introduction to Actuarial science-bonus- Policy ;Application and acceptance-prospectus proposal forms and other related documents-Age proof, Special reports; Assignments- Nomination; Loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments death claims; Waiver of evidence of title-Early claims-Claim concessionpresumption of death-Accident and disability benefits; Settlement options

GENERAL INSURANCE

Types of general insurance – Fire and Motor Insurance; Health Insurance; Marine Insurance; Automobile Insurance – Burglary and personal accident Insurance in India; Urban-non- traditional Insurance; Types of general insurance – Fire and Motor Insurance

REGULATION OF INSURANCE IN INDIA

Control of Malpractices, Negligence; Loss Assessment and Loss Control, Exclusion of Perils; Computation of Insurance Premium; Regulatory Framework of Insurance: Role, Power and Functions of IRDA; Composition of IRDA, IRDA Act 1999

E. Text Book :

- Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.

F. Reference Book :

- George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
- Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson
- Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
- Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
- Aughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons

G. Course Articulation Matrix: (Mapping of COs with POs)

S.No.	Course Outcome Statement	Program Outcome							Program Specific Outcome						
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	Identify different types of risk.	1	3	1	1	1	1	2	2	3	2	1	1	1	2
CO2	Classify different types of insurance	2	1	1	2	1	2	1	1	2	2	2	2	1	1
CO3	Need and importance of insurance	2	3	1	2	1	2	2	2	3	2	1	1	1	2
CO4	Regulations governing insurance industry.	2	1	2	1	2	2	1	3	2	1	1	2	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

SUBJECT: ELECTIVE VI-FINANCE-FINANCIAL STATEMENT ANALYSIS

Code: COM26041

Credits 5 | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:-

To enabling the students to develop knowledge and understanding of financial statement analysis; Use of different tools and techniques of financial analysis and their practical application in the published financial reports of companies. To introduce to the students the process of presentation of Annual Reports and its associate consideration. To enable students to understand the importance of analysis of reports and to help them develop a holistic perspective of an organization

B. Course Outcomes:-

[CO.1]. Develop student's ability to select and apply appropriate financial tools within an organization.

[CO.2]. Obtain an overview of useful tools for analyzing a firm's profitability, growth, and risk, including financial ratios, common-size financial statements, and percentage change financial statements, as well as how to use this information to forecast the future business activities of a firm, and to value a firm.

[CO.3]. Familiarize with the Developments in Financial Reporting.

[CO.4]. Imbibe interest on unique concepts of annual report like Auditors Report, Directors Report, Management Discussion and Analysis.

[CO.5]. Understand specific issues in Corporate Financial Reporting

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	20
	Assignment	5
	Attendance	5
End Term Exam (Summative)	End Term Examination	70
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. SYLLABUS:

FINANCIAL MODELING FOR PROJECT APPRAISAL

Financial modeling - Concepts and Application Use of Functions like Net Present Value (NPV), Internal Rate of Return (IRR), Etc., Forecasting Techniques
Understanding Financial Statements and Annual Reports

RATIOS AS A TOOL OF ANALYSIS

Financial Statements – Meaning, types and Limitations. Meaning of Financial Statements Analysis, Meaning of various tools of Financial Analysis. Ratio Analysis – Meaning and Functional Classification of ratios. (Profitability, Liquidity, Leverage, Turnover, Market Strength Analysis and Coverage), Limitations of Ratio Analysis; Use of ratios to predict financial crisis of a company by using Altman Z –score Calculation and Interpretation of Ratios from Balance Sheet and Income Statement.

TREND ANALYSIS AND FINANCIAL REPORTING

Comparative, Common Size, Trend Analysis, Inter and Intra Firm Comparison, Inter-company transactions and profit confirmations. Developments in Financial Reporting- Value Added Statement, Economic Value Added, Market Value Added, Shareholders 'Value. Introduction to concept of Extensible Business Reporting Language (XBRL) Distress Analysis- Causes, Factors and Indicators of corporate sickness. Models of Distress Prediction

FORECASTING AND VALUATION ANALYSIS

Short-term liquidity analysis – working capital analysis, operating activity analysis; prospective analysis (short- and long-term forecasting)solvency analysis – capital structure measures for solvency analysis, ; asset based measures of solvency analysis, earnings coverage; analysis of profitability, analysis of growth (changes in profitability) as well as sustainable earnings

Equity analysis and valuation – earnings persistence, cash flow based valuation approach, earning based valuation, accounting analysis and valuation – creating accounting value, economic value added, and determining accounting as well as earnings quality.

CORPORATE REPORTING AND ANALYSIS

Understanding the Contents of Corporate Annual Report-Balance Sheet, Income Statement, Cash Flow Statement, Significant Accounting policies, Auditors Report, Directors Report, Management Discussion and Analysis, Notes to Accounts Corporate Financial Reporting – Meaning, Objectives, Qualitative characteristics of financial reporting information,

Window dressing in corporate financial reporting, Creative accounting/ Creative Financial Practices adopted in window dressing. Specific Issues in Corporate Financial Reporting- Segment reporting - Meaning and need (Ind AS108), Interim reporting – Meaning and need(Ind AS34).

E. Text Books:-

1. Khan & Jain – Management Accounting & Financial Analysis – McGraw Hill Management
2. Bernstein, L.A., Financial Statement Analysis, McGraw-Hill International,

F. References:

1. Bhattacharya Ashis K – Financial Statement Analysis-Ewieser(India)
2. George Foster – Financial Statement Analysis-Pearson(India)
3. Wild, Subramaniam & Halsey-Financial Statement Analysis-McGraw Hill, India
4. Chakraborty, H., Advanced Accountancy, Oxford University Press.
5. Shula & Grewal, Advanced Accounts, Sultan Chand & Co.
6. Jain and Narang, Advanced Accounts, Kalyani Publishers.
7. Yorkton, Smith and Brown, Advanced Accounts.

- 8.** Alexander & Britton, Financial Reporting, Chapman & Hall.
- 9.** Levbarauch, Practical Financial Statement Analysis, Prentice Hall.
- 10.** Bannered, B., Regulation of Corporate Accounting and Reporting in India, World Press.

G. Course Articulation Matrix: (Mapping of COs with POs)

S.N o.	Course Outcome Statement	Program Outcome						Program Specific Outcome							
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	To develop student's ability to select and apply appropriate financial tools within an organization.	2	3	3	3	3	2	2	3	2	2	3	3	2	2
CO2	To Obtain an overview of useful tools for analyzing financial ratios, common-size financial statements, and percentage change financial statements.	2	1	2	2	2	3	2	3	2	2	1	2	3	2
CO3	To Familiarize with the Developments in Financial Reporting.	2	3	2	2	3	2	2	1	2	2	3	3	2	2
CO4	To Imbibe interest on unique concepts of annual report like Auditors Report, Directors Report, Management Discussion and Analysis.	2	1	2	2	2	3	2	3	2	2	1	2	3	2
CO5	To Understand Specific Issues in Corporate Financial Reporting.	2	2	2	1	2	2	2	2	3	2	3	2	2	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation.

SUBJECT: DISSERTATION

Code: MGT26125

Credits 5 | Semester VI

Total Lectures Required – 75

Total Tutorials Required - 15

A. Introduction:

The main objective of this course is to test the independent research skills students have acquired during their time at university.

B. Course Outcome: At the end of the course, students will be able to

CO1: Help understand their area of interest

CO2: To develop research instinct

CO3: To understand how a project report needs to be made

CO4: Demonstrate capacity to improve student achievement, engagement and retention.

C. Assessment Plan:

Criteria	Description	Maximum Marks
Internal Assessment (Summative)	Internal Examination	NA
	Assignment	NA
	Attendance	NA
End Term Exam (Summative)	End Term Examination	100
	Total	100
Attendance (Formative)	A minimum of 75% Attendance is required to be maintained by a student to be qualified for taking up the End Semester examination. The allowance of 25% includes all types of leaves including medical leaves.	

D. INTRODUCTION TO DISSERTATION

A Student of Sixth Semester has to complete a dissertation project under an allocated guide. Further the student will complete a project on the topic assigned to them by their Guides. The project will be of 100 marks which will be divided into Internal & External VIVA of 50 marks each. It is mandatory for all students to complete the dissertation project without which they will not be eligible to obtain their graduation degree.

E. COURSE ARTICULATION MATRIX: (Mapping CO'S with PO'S & PSO'S)

S.N O	COURSE OUTCOME STATEMENT	PROGRAM OUTCOME							PROGRAM SPECIFIC OUTCOME						
		PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4	PSO5	PS O6	PS O7
CO 1	Help understand their area of interest	2	2	2	2	1	2	2	3	2	3	2	2	3	3
CO 2	To develop research instinct	3	3	3	2	3	3	3	2	2	2	2	2	3	2
CO 3	To understand how a project report needs to be made	2	2	2	1	3	3	2	3	2	2	2	2	2	3
CO 4	Demonstrate capacity to improve student achievement, engagement and retention.	2	2	1	3	2	2	2	2	2	1	3	3	2	3

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation