

REVA GROUP OF EDUCATIONAL INSTITUTIONS

REVA University

REVA Institute of Technology and Management

REVA Institute of Science and Management

REVA Institute of Management Studies, Ganganagar

REVA Institute of Education, Ganganagar

REVA First Grade College, Sanjaynagar

REVA Independent PU College, Kattigenahalli

REVA Independent PU College, Ganganagar

REVA Independent PU College, Sanjaynagar

Rukmini Knowledge Park
Kattigenahalli, Yelahanka,
Bengaluru – 560064, INDIA

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www.reva.edu.in

**SCHOOL OF
COMMERCE**

B.COM (INDUSTRY INTEGRATED)

HAND BOOK

Rukmini Educational
Charitable Trust

OUR VISION

REVA University aspires to become an innovative university by developing excellent human resources with leadership qualities, ethical and moral values, research culture and innovative skills through higher education of global standards.

OUR MISSION

1. To create excellent infrastructure facilities and state- of- the -art laboratories and incubation centers .
 2. To provide student-centric learning environment through innovative pedagogy and educational reforms.
 3. To encourage research and entrepreneurship through collaborations and extension activities.
 4. To promote industry-institute partnerships and share knowledge for innovation and development.
 5. To organize social development programs for knowledge enhancement in thrust areas.
 6. To enhance leadership qualities among youth, to enrich personality traits and promote patriotism and moral values;
-

BROAD OBJECTIVES

1. Creation, preservation and dissemination of knowledge and attainment of excellence in different disciplines.
2. Smooth transition from teacher - centric focus to learner - centric processes and activities.
3. Performing all the functions of interest to its major constituents like faculty, staff, students and society to reach leadership positions.
4. Developing a sense of ethics in the University community, making it conscious of its obligations to society and the nation.
5. Accepting the challenges of globalization to offer high quality education and other services in a competitive manner.

DO'S AND DON'TS

DO'S

1. Maintain discipline and respect the rules and regulations of the university
 2. Be regular and punctual to classes
 3. Study regularly and submit assignments on time
 4. Be respectful to your Teaches/friends and hostel staff/management.
 5. Read the notice board (both at your college and the hostel) regularly.
 6. Utilize your Personal Computer for educational purpose only.
 7. Follow the code of conduct.
 8. Visit Health Center on the campus whenever you are unwell.
 9. Be security conscious and take care of your valuables especially Cash, Mobile Phones, Laptop and other valuables.
 10. Carry your valuables along with you whenever you proceed on leave/vacation.
 11. Use electric appliances, lights and water optimally.
 12. Keep the campus clean and hygienic.
 13. Use decent dressing.
-

DON'TS

1. Ragging inside / outside the campus.
2. Possession of Fire arms and daggers etc.
3. Use of Alcohols, Toxic drugs, sheesha, gutkha and hashish/heroin etc.
4. Use of Crackers, explosives and ammUNIT - ion etc.
5. Smoking and keeping any kind of such items.
6. Misusing college & hostel premises/facilities for activities other than studies.
7. Playing loud music in the room which may disturb studies of colleagues / neighbours.
8. Making noise and raising slogans.
9. Keeping electrical appliances, other than authorized ones.
10. Involvement in politics, ethnic, sectarian and other undesirable activities.
11. Proxy in any manner.
12. Use of mobiles in the academic areas.

- Note:**
1. Rules are revised / reviewed as and when required.
 2. Healthy suggestions are welcome for betterment of Institution



REVA
UNIVERSITY

Bengaluru, India

SCHOOL OF COMMERCE

B.COM (INDUSTRY INTEGRATED) HAND BOOK

2017-18

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Bengaluru – 560064, INDIA

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MESSAGE FROM THE HON'BLE CHANCELLOR

Dr. P. Shyama Raju

Chancellor
REVA University

**"Education is the most powerful weapon which you can use to change the world."
- Nelson Mandela.**

There was a time when survival depended on just the realization of physiological needs. We are indeed privileged to exist in a time when 'intellectual gratification' has become indispensable. Information is easily attainable for the soul that is curious enough to go look for it. Technological boons enable information availability anywhere anytime. The difference, however, lies between those who look for information and those who look for knowledge.

It is deemed virtuous to serve seekers of knowledge and as educators it is in the ethos at REVA University to empower every learner who chooses to enter our portals. Driven by our founding philosophy of 'Knowledge is power', we believe in building a community of perpetual learners by enabling them to look beyond their abilities and achieve what they assumed impossible.

India has always been beheld as a brewing pot of unbelievable talent, acute intellect and immense potential. All it takes to turn those qualities into power is a spark of opportunity. Being at a University is an exciting and rewarding experience with opportunities to nurture abilities, challenge cognizance and gain competence.

For any University, the structure of excellence lies in the transitional abilities of its faculty and its facility. I'm always in awe of the efforts that our academic board puts in to develop the team of subject matter experts at REVA. My faculty colleagues understand our core vision of empowering our future generation to be ethically, morally and intellectually elite. They practice the art of teaching with a student-centered and transformational approach. The excellent infrastructure at the University, both educational and extra-curricular, magnificently demonstrates the importance of ambience in facilitating focused learning for our students.

A famous British politician and author from the 19th century - Benjamin Disraeli, once said 'A University should be a place of light, of liberty and of learning'. Centuries later this dictum still inspires me and I believe, it takes team-work to build successful institutions. I welcome you to REVA University to join hands in laying the foundation of your future with values, wisdom and knowledge.

Vice-Chancellor's Message

The last two decades have seen a remarkable growth in higher education in India and across the globe. The move towards inter-disciplinary studies and interactive learning have opened up several options as well as created multiple challenges. India is at a juncture where a huge population of young crowd is opting for higher education. With the tremendous growth of privatization of education in India, the major focus is on creating a platform for quality in knowledge enhancement and bridging the gap between academia and industry.



A strong believer and practitioner of the dictum "Knowledge is Power", REVA University has been on the path of delivering quality education by developing the young human resources on the foundation of ethical and moral values, while boosting their leadership qualities, research culture and innovative skills. Built on a sprawling 45 acres of green campus, this 'temple of learning' has excellent and state-of-the-art infrastructure facilities conducive to higher teaching-learning environment and research. The main objective of the University is to provide higher education of global standards and hence, all the programs are designed to meet international standards. Highly experienced and qualified faculty members, continuously engaged in the maintenance and enhancement of student-centric learning environment through innovative pedagogy, form the backbone of the University.

All the programs offered by REVA University follow the Choice Based Credit System (CBCS) with Outcome Based Approach. The flexibility in the curriculum has been designed with industry-specific goals in mind and the educator enjoys complete freedom to appropriate the syllabus by incorporating the latest knowledge and stimulating the creative minds of the students. Bench marked with the course of studies of various institutions of repute, our curriculum is extremely contemporary and is a culmination of efforts of great think-tanks - a large number of faculty members, experts from industries and research level organizations. The evaluation mechanism employs continuous assessment with grade point averages. We believe

sincerely that it will meet the aspirations of all stakeholders – students, parents and the employers of the graduates and postgraduates of Reva University.

At REVA University, research, consultancy and innovation are regarded as our pillars of success. Most of the faculty members of the University are involved in research by attracting funded projects from various research level organizations like DST, VGST, DBT, DRDO, AICTE and industries. The outcome of the research is passed on to students through live projects from industries. The entrepreneurial zeal of the students is encouraged and nurtured through EDPs and EACs.

REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students become skilled with relevant to industry requirements. Structured training programs on soft-skills and preparatory training for competitive exams are offered here to make students more employable. 100% placement of eligible students speaks the effectiveness of these programs. The entrepreneurship development activities and establishment of “Technology Incubation Centers” in the University extend full support to the budding entrepreneurs to nurture their ideas and establish an enterprise.

With firm faith in the saying, “Intelligence plus character –that is the goal of education” (Martin Luther King, Jr.), I strongly believe REVA University is marching ahead in the right direction, providing a holistic education to the future generation and playing a positive role in nation building. We reiterate our endeavor to provide premium quality education accessible to all and an environment for the growth of over-all personality development leading to generating “GLOBAL PROFESSIONALS”. Welcome to the portals of REVA University!

Dr. S. Y. Kulkarni
Vice-Chancellor
REVA University

PREFACE

The B. Com – Industry Integrated program is designed keeping in view the current situation and possible future developments, both at national and global levels. This course is designed to give greater emphasis on core commerce and trade. There are ample numbers of courses providing knowledge in specialized areas of finance, accounting, taxation, banking, insurance, etc. facilitating students to choose specialized areas of their interest. Adequate attention is given to provide students the basic concepts.

Commerce and Trade have today gained key place in global environment. The communication and technology revolution, socio-economic and political changes led to global marketing have brought in greater transformation in the global market. The trends like e-banking, e-commerce, web marketing etc., have made enormous impact on the business environment. The wings of study of commerce thus have spread beyond imagination. Hence the structure of the B Com degree programme has undergone a face-lift with the introduction of subjects from computer application, internet, communication and such other areas apart from keeping righteousness of core commerce subjects.

The B.Com - Industry Integrated program of REVA University is designed keeping in view the current situation and possible future developments, both at national and global levels. The courses being offered give greater emphasis on core commerce areas of study. These are termed as Hard Core courses. There is ample number of courses providing knowledge in specialized areas of accounting, auditing, taxation, finance, information technology, banking and insurance, facilitating students to choose specialized areas of their interest. Adequate attention is given to provide students the knowledge of Functional English, Corporate law, Environmental studies, Indian Constitution and Disaster management.

Thus students in Commerce have the flexibility to broaden their horizons in computer, internet, communication and such several streams of subjects related industries, commerce, banking and trade apart from the core subjects of study. The program is thus designed to expose students to various subjects having applications in business, commerce and trade through outcome based teaching and learning process which emphasizes practical exposure rather than memorization. The internships and projects in the area of accounting, financial services, banking, community services, being part of the curriculum the program will certainly provide students the experience of practical exposure in working environment. Several add on courses in different areas of commerce, management, business analytics etc., bring added advantages to students. A variety of activities such as case studies seminars, interaction with industries, cultural activities and social activities are in place to shape the All-round development of students. The Curriculum caters to and has relevance to Local, Regional, National Global Development needs.

The benefits of choosing B Com program at REVA University are:

- Flexibility to choose various fields upon graduation.
- Opportunity to work on live problems.
- Opportunity to work on business, commerce, marketing and such other related areas.
- Opportunity to be entrepreneurs with greater confidence.

I am sure the students choosing B Com - Industry Integrated in REVA University will enjoy the curriculum, teaching and learning environment, the vast infrastructure and the experienced teachers involvement and guidance. We will strive to provide all needed comfort and congenial environment for their studies. I wish all students pleasant stay in REVA and grand success in their career. Maximum number of courses are integrated with Cross cutting issues with relevant to Professional Ethics, Gender Human values Environment and Sustainability.

Prof. Shubha A
Director
School of Commerce

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RUKMINI EDUCATIONAL CHARITABLE TRUST

It was the dream of late Smt. Rukmini Shyama Raju to impart education to millions of underprivileged children as she knew the importance of education in the contemporary society. The dream of Smt. Rukmini Shyama Raju came true with the establishment of Rukmini Educational Charitable Trust (RECT), in the year 2002. **Rukmini Educational Charitable Trust (RECT)** is a Public Charitable Trust, set up in 2002 with the objective of promoting, establishing and conducting academic activities in the fields of Arts, Commerce, Education, Engineering, Environmental Science, Management and Science & Technology, among others. In furtherance of these objectives, the Trust has set up the REVA Group of Educational Institutions comprising of REVA Institute of Technology & Management (RITM), REVA Institute of Science and Management (RISM), REVA Institute of Management Studies (RIMS), REVA Institute of Education (RIE), REVA First Grade College (RFGC), REVA Degree College (Evening), REVA Independent PU College at Kattigenahalli, Ganganagar and Sanjaynagar and now REVA University. Through these institutions, the Trust seeks to fulfill its vision of providing world class education and create abundant opportunities for the youth of this nation to excel in the areas of Engineering, Architecture, Commerce, Management, Education, Law and Arts, and Science & Technology.

Every great human enterprise is powered by the vision of one or more extraordinary individuals and is sustained by the people who derive their motivation from the founders. The Chairman of the Trust is Dr. P. Shyama Raju, a developer and builder of repute, a captain of the industry in his own right and the Chairman and Managing Director of the DivyaSree Group of companies. The idea of creating these top notch educational institutions was born of the philanthropic instincts of Dr. P. Shyama Raju to do public good, quite in keeping with his support to other socially relevant charities such as maintaining the Richmond road park, building and donating a police station, gifting assets to organizations providing accident and trauma care, to name a few.

The Rukmini Educational Charitable Trust drives with the main aim to help students who are in pursuit of quality education for life. REVA is today a family of ten institutions providing education from PU to Post Graduation and Research leading to M. Phil and PhD degrees. REVA has well qualified experienced teaching faculty of whom majority are doctorates. The faculty is supported by committed administrative and technical staff. Over 11,000 students study various courses across REVA's three campuses equipped with exemplary state-of-the-art infrastructure and conducive environment for the knowledge driven community.

ABOUT REVA UNIVERSITY

REVA University has been established under the REVA University Act, 2012 of Government of Karnataka and notified in Karnataka State Gazette No. 80 dated 27th February, 2013. The University is empowered by UGC to award degrees any branch of knowledge under Sec.22 of the UGC Act. The University is a Member of Association of Indian Universities, New Delhi. The main objective of the University is to prepare students with knowledge, wisdom and patriotism to face the global challenges and become the top leaders of the country and the globe in different fields.

REVA University located in between Kempegowda International Airport and Bangalore city, has a sprawling green campus spread over 45 acres of land and equipped with state-of-the-art infrastructure that provide conducive environment for higher learning and research. The REVA campus has well equipped laboratories, custom-built teaching facilities, fully air-conditioned library and central computer centre facilitating conducive environment for studies, research and overall personality development. The unique feature of REVA campus is the largest residential facility for students, faculty members and supportive staff.

The University is presently offering 23 Post Graduate Degree programs, 20 Degree and PG Degree programs in various branches of studies and has 12000+ students studying in various branches of knowledge at graduate and post graduate level and 302 Scholars pursuing research leading to PhD in 18 disciplines. It has 800+ well qualified, experienced and committed faculty members of whom majority are doctorates in their respective areas and most of them are guiding students pursuing research leading to PhD.

The programs being offered by the REVA University are well planned and designed after detailed study with emphasis on knowledge assimilation, applications, global job market and their social relevance. Highly qualified, experienced faculty and scholars from reputed universities / institutions, experts from industries and business sectors have contributed in preparing the scheme of instruction and detailed curricula for this program. Greater emphasis on practice in respective areas and skill development to suit to respective job environment has been given while designing the curricula. The Choice Based Credit System and Continuous Assessment Graded Pattern (CBCS – CAGP) of education has been introduced in all programs to facilitate students to opt for subjects of their choice in addition to the core subjects of the study and prepare them with needed skills. The system also allows students to move forward under the fast track for those who have the capabilities to surpass others. These programs are taught by well experienced qualified faculty supported by the experts from industries, business sectors and such other organizations. REVA University has also initiated

many supportive measures such as bridge courses, special coaching, remedial classes, etc., for slow learners so as to give them the needed input and build in them confidence and courage to move forward and accomplish success in their career. The University has also entered into MOUs with many industries, business firms and other institutions seeking their help in imparting quality education through practice, internship and also assisting students' placements.

REVA University recognizing the fact that research, development and innovation are the important functions of any university has established an independent Research and Innovation division headed by a senior professor as Dean of Research and Innovation. This division facilitates all faculty members and research scholars to undertake innovative research projects in engineering, science & technology and other areas of study. The interdisciplinary-multidisciplinary research is given the top most priority. The division continuously liaisons between various funding agencies, R&D Institutions, Industries and faculty members of REVA University to facilitate undertaking innovative projects. It encourages student research projects by forming different research groups under the guidance of senior faculty members.

The REVA University has also given utmost importance to develop the much required skills through variety of training programs, industrial practice, case studies and such other activities that induce the said skills among all students. A full-fledged Career Counseling and Placement (CCP) with world class infrastructure, headed by a dynamic experienced Professor & Dean, and supported by well experienced Trainers, Counselors and Placement Officers.

The University also has University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director facilitating skill related training to REVA students and other unemployed students. REVA University has been recognised as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana. The Centre conducts several add-on courses in challenging areas of development. It is always active in facilitating student's variety of Skill Development Training programs.

The University has collaborations with industries, universities abroad, research institutions, corporate training organizations, and Government agencies such as Florida International University, Oklahoma State University, Western Connecticut University, University of Alabama, Huntsville, Oracle India Ltd, Texas Instruments, Nokia University Relations, EMC², VMware, SAP, Apollo etc, to facilitate student exchange and teacher-scholar exchange programs and conduct training programs. These collaborations with foreign universities also facilitates students to study some of the programs partly in REVA University and partly in foreign universities, viz, M.S in Computer Science one year in REVA University and one year in the University of Alabama, Huntsville, USA.

The University has also given greater importance to quality in education, research, administration and all activities of the university. Therefore, it has established an independent Internal Quality division

headed by a senior Professor as Dean of Internal Quality. The division works on planning, designing and developing different quality tools, implementing them and monitoring the implementation of these quality tools. It concentrates on training entire faculty to adopt the new tools and implement their use. The division further works on introducing various examination and administrative reforms.

To motivate the youth and transform them to become innovative entrepreneurs, successful leaders of tomorrow and committed citizens of the country, REVA organizes interaction between students and successful industrialists, entrepreneurs, scientists and such others from time to time. As a part of this exercise great personalities such as Bharat Ratna Prof. C. N. R. Rao, a renowned Scientist, Dr. N R Narayana Murthy, Founder and Chairman and Mentor of Infosys, Dr. K Kasturirangan, Former Chairman ISRO, Member of Planning Commission, Government of India, Dr. Balaram, Former Director IISc., and noted Scientist, Dr. V S Ramamurthy, Former Secretary, DST, Government of India, Dr. V K Aatre, noted Scientist and former head of the DRDO and Scientific Advisor to the Ministry of Defence Dr. Sathish Reddy, Scientific Advisor, Ministry of Defence, New Delhi and many others have accepted our invitation and blessed our students and faculty members by their inspiring addresses and interaction.

As a part of the effort in motivating and inspiring youth of today, REVA University also has instituted awards and prizes to recognize the services of teachers, researchers, scientists, entrepreneurs, social workers and such others who have contributed richly for the development of the society and progress of the country. One of such award instituted by REVA University is 'Life Time Achievement Award' to be awarded to successful personalities who have made mark in their field of work. This award is presented on occasion of the "Founders' Day Celebration" of REVA University in presence of dignitaries, faculty members and students gathering and the first "REVA Life Time Achievement Award" for the year 2015 has been awarded to Shri. Kiran Kumar, Chairman ISRO on the occasion of Founder's Day Celebration, 6th January, 2016 and the second "REVA Life Time Achievement Award" for the year 2016 has been awarded to Shri. Shekhar Gupta, renowned Journalist and Padma Shree Shri Ignace Tirkey, Former Indian Hockey Player & Captain on the occasion of Founder's Day Celebration, 6th January, 2017.

REVA University is keen in promoting sports and cultural activities to inculcate cultural, traditional, ethical and moral values among our students. It has well planned sports facility with cricket ground, running track & variety of indoor and outdoor sports activities, facilities for cultural programs. Recently a music hall with all necessary gadgets / instruments has been established to

promote cultural interest among students. REVA organises various cultural programs throughout the academic year. During such cultural events the students are given opportunities to unfold their hidden talents and motivate them to contribute innovative ideas for the progress of the society. One of such cultural events is REVAMP conducted every year. The event not only gives opportunities to students of REVA but also students of other Universities and Colleges. During three days of this mega event students participate in debates, quizzes, group discussion, seminars, exhibitions and variety of cultural events. Another important event is 'Shubha Vidaaya' - Graduation Day for the final year students of all the programs, wherein, the outgoing students are felicitated and are addressed by eminent personalities to take their future career in a right spirit, to be the good citizens and dedicate themselves to serve the society and make a mark in their respective spheres of activities. During this occasion, the students who have achieved top ranks and won medals and prizes in academic, cultural and sports activities are also recognised by distributing awards and prizes. The founders have also instituted medals and prizes for sports achievers every year. The physical education department conducts regular yoga classes everyday to students, faculty members, administrative staff and their family members and organises yoga camps for villagers around.

Recognizing the fast growth of the university and its quality in imparting higher education, the BERG (Business Excellence and Research Group), Singapore has awarded BERG Education Award 2015 to REVA University under Private Universities category. The University has also been honored with many more such honors and recognitions.

ABOUT SCHOOL OF COMMERCE

The School of Commerce headed by a highly experienced Professor of Commerce is supported by well qualified faculty members. The school has the state-of-the-art class rooms and a business laboratory. It offers B. Com (Industry Integrated) and M Com programs. The school also has research program leading to doctoral degree. The curriculum of both graduate and post graduate degree programs have been designed to bridge the gap between industry – academia and hence they are industry oriented. The B. Com (Industry Integrated) program provides ample scope to enter into a wide range of business opportunities. This is reflected in various core subjects offered within the program. The Masters degree in Commerce not only induces research culture and entrepreneurship but also provides practical exposure and much needed soft skills.

VISION OF THE SCHOOL OF COMMERCE

- To nurture leaders of eminence and successful entrepreneurs through innovative academic and research programs in business, commerce and trade.

MISSION

- To impart best quality commerce education through socially and globally relevant syllabus using cutting edge technology.
- To engage in indigenous, innovative and global research and contribute to the enrichment and dissemination of knowledge in commerce and trade.
- To collaborate with industries, experts, business firms, government and private institutions, and such others to undertake joint studies, research, consultancy ventures so as to facilitate students with greater opportunities for research, practice and placements.
- To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development.
- To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development.

VALUES

- Excellence in all our academic and research endeavors
- Dedication and service to our stakeholders
- Leadership through innovation
- Accountability and transparency
- Creating conducive academic environment with service motto
- Integrity and intellectual honesty
- Ethical and moral behavior
- Freedom of thought and expression
- Adaptability to the change
- Team-work

“Seven Deadly Sins

**Wealth without work
Pleasure without conscience
Science without humanity
Knowledge without character
Politics without principle
Commerce without morality
Worship without sacrifice.”**

— Mahatma Gandhi

Advisory Board

- 1. Belverd E. Needles, Jr.**
Ernst & Young Distinguished Professor of Accounting, EY Distinguished
Professor of Accountancy Editor, Accounting Instructors' Report (AIR) School of Accountancy & MIS,
DePaul University, Chicago USA.
- 2. Shri. Ananthakrishna**
Executive Chairman, Karnataka Bank Ltd, Mahaveer Circle,
Kankanady Mangalore - 575002
- 3. Rajendra P. Srivastava**
Ernst & Young Distinguished Professor and Director
Ernst & Young Center for Auditing Research and Advanced Technology School of Business, The University
of Kansas Lawrence, Kansas 66045
- 4. Prof. Shahzad Uddin,**
Director, Essex Accounting Centre, Essex Business School,
University Of Essex Colchester, UK.
- 5. Prof. Jacques Richard,**
Profess of Accounting, University of Dauphine, Paris, France.
- 6. Dr. Teerooven Soobaroyen**
Reader in Accounting, Centre for Research in Accounting
,Accountability and Governance, School of Management,
Faculty of Business and Law
University of Southampton, Highfield, Southampton, SO17, UK
- 7. Dr Collins Ntim** - BSc, MSc, MRes, PhD, PGCTHE, FHEA.
Professor of Accounting & Finance, Department of Accountancy
University of Huddersfield,UK
- 8. Prof. P. Murali**
Former Vice –Chancellor, Sri Venkateswara University, Tirupati-AP.
- 9. Prof. Sridhar Seshadri**
Senior Associate Dean, Faculty and Research
Indian School of Business, Gachibowli, Hyderabad - 500032
- 10. Dr. M. Thiripalraju**
Director, Indian Institute of Capital Markets
Sakal Bhavan Marg, CBD Belapur, Navi Mumbai - 400 614.
- 11. Prof. K.V Rao**
Vice-Chancellor. Acharaya Nagarjuna University, Guntur - AP
- 12. Dr. Shanthi S K**
Chair Professor - Union Bank Center for Banking Excellence, Greta Lakes University, Chennai--6303102
- 13. Mr. Nagaraj Kulkarni**
Director, Compgece Bangalore
- 14. Reshma Srinivasan,**
Founder and Managing Director, WeCare Learning Private Limited
901, Senswe Block, Elan Homes, Sarjapur Road, Bangalore – 560 035.

CBCS (CHOICE BASED CREDIT SYSTEM) AND CAGP (CONTINUOUS ASSESSMENT AND GRADING PATTERN) OF EDUCATION AND ITS ADVANTAGES

CBCS is a proven, advanced mode of learning in higher education. It facilitates students to have freedom in making their own choices for acquiring a Degree / Masters Degree program. It is more focused towards the student's choice in providing a wide range of modules available in a single campus across various disciplines offered by experts in the subjects. It leads to quality education with active teacher-student participation.

Studying under CBCS has following advantages:

- Students may undergo training in cross-disciplinary and multi-disciplinary subjects and acquire more focused and preferred knowledge.
- Students may get more skills from other subject(s) which are required for the career path in addition to their regular subject knowledge.
- Students may get ample opportunities to use the laboratories and gain practical exposure to the much needed modules available in other departments/schools for want of scientific inputs.
- Courses are conducted by subject experts identified on the basis of their experiences. Courses taught by such experts may provide in-depth information and clear understanding of the modules.
- Students may get an opportunity to study courses with other students of different programs and exchange their views and knowledge in a common class room.
- CBCS provides a cross-cultural learning environment.
- Students may benefit much from selecting the right options to successfully face the public service examinations like UPSC, KPSC, IFS, IES wherein the knowledge of additional subjects become mandatory for general or optional papers.
- Students are exposed to the culture of universal brotherhood during their campus life.
- Students are allowed to practice various methods of learning a subject.

Summary of REVA University Regulations for Choice Based Credit System (CBCS) and Continuous Assessment Grading Pattern (CAGP) for Three Years Graduate Degree Programs, 2016

1. Teaching and Learning Process:

The teaching & learning process under CBCS – CAGP of education in each course of study will have three components, namely:

(i) L= Lecture (ii) T= Tutorial (iii) P=Practice; where:

L stands for **Lecture** session consisting of classroom instruction.

T stands for **Tutorial** session consisting participatory discussion / self study/ desk work/ brief seminar presentations by students and such other novel methods that make a student to absorb and assimilate more effectively the contents delivered in the Lecture classes.

P stands for **Practice** session and it consists of Hands on Experience / Laboratory Experiments / Field Studies / Case Studies that equip students to acquire the much required skill component.

2. Courses of Study and Credits

- a. The study of various subjects in B Com degree program is grouped under various courses. Each of these courses carries credits which are based on the number of hours of teaching and learning.
- b. In terms of credits, every **one hour session of L amounts to 1 credit per Semester** and a minimum of **two hour session of T or P amounts to 1 credit per Semester or a three hour session of T / P amounts to 2 credits** over a period of one Semester of 16 weeks for teaching-learning process.
- c. **The total duration of a semester is 20 weeks inclusive of semester-end examination.**
- d. **A course shall have either or all the four components.** That means a course may have only lecture component, or only practical component or combination of any two or all the three components.
- e. The total credits earned by a student at the end of the semester upon successfully completing the course are L + T + P. **The credit pattern of the course is indicated as**
L: T: P

Different **Courses of Study** are labeled and defined as follows:

a. Core Course:

A course which should compulsorily be studied by a candidate as a core-requirement is termed as a Core course. The CORE courses of Study are of THREE types, viz – (i) Foundation Course, (ii) Hard Core Course, and (iii) Soft Core Course.

b. Foundation Course (FC):

The foundation Course is a core course which should be completed successfully as a part of graduate degree program irrespective of the branch of study. These would include basic courses in Languages, courses of study prescribed by the University.

c. Hard Core Course (HC):

The **Hard Core Course** is a Core Course in the main branch of study and related branch(es) of study, if any that the candidates have to complete compulsorily.

d. Soft Core Course (SC):

A Core course may be a **Soft Core** if there is a choice or an option for the candidate to choose a course from a pool of courses from the main branch of study or from a sister/related branch of study which supports the main branch of study.

e. Open Elective Course:

An elective course chosen generally from other discipline / subject, with an intention to seek exposure to the basics of subjects other than the main discipline the student is studying is called an **Open Elective Course**.

f. Project Work / Dissertation:

Project work / Dissertation work is a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem. A project work carrying **FOUR or SIX** credits is called **Minor Project work / Dissertation**. A project work of **EIGHT, TEN, TWELVE or SIXTEEN** credits is called **Major Project work / Dissertation**. **A Minor Project work may be a hard core or a Soft Core as decided by the BOS / concerned. But the Major Project shall be Hard Core.**

3. Scheme, Duration and Medium of Instructions:

3.1. The Three Year Degree program is of 6 semesters - 3 years duration. A candidate can avail a maximum of 12 semesters - 6 years as per double duration norm, in one stretch to complete the Three Year Degree, including blank semesters, if any. Whenever a candidate opts for blank semester, he/she has to study the prevailing courses offered by the School when he/she resumes his/her studies.

3.2. The medium of instruction shall be English.

4. Credits and Credit Distribution

4.1. A candidate has to earn 144 credits for successful completion of Three Year B.Com degree (150credits for successful completion of Three Year B.Com - Honors degree) with the distribution of credits for different courses as decided by the Board of Studies.

4.2. The concerned BOS based on the credits distribution pattern given above shall prescribe the credits to various types of courses and shall assign title to every course including project work, practical work, field work, self study elective, as **Foundation Course(FC), Hard Core(HC) or Soft Core(SC) or Open Elective(OE)**.

4.3. A candidate can enroll for a maximum of 30 credits and a minimum of 20 credits per Semester. However he / she may not successfully earn a maximum of 30 credits per semester. This maximum of 30 credits does not include the credits of courses carried forward by a candidate.

4.4. Only such full time candidates who register for a minimum prescribed number of credits in each semester from I semester to VI semester and complete successfully 144 credits (150 credits in case of Honors program) in 6 successive semesters shall be considered for declaration of Ranks, Medals, Prizes and are eligible to apply for Student Fellowship, Scholarship, Free ships, and such other rewards / advantages which could be applicable for all full time students and for hostel facilities.

5. Add- on Proficiency Certification:

To acquire **Add on Proficiency Certification** a candidate can opt to complete a minimum of 4 extra credits either in the same discipline /subject or in different discipline / subject in excess to 144 credits for the Three Year B Com Degree (150 credits in case of B Com Honors Degree) program.

6. Add on Proficiency Diploma:

6.1. To acquire **Add on Proficiency Diploma**, a candidate can opt to complete a minimum of 18 extra credits either in the same discipline /subject or in different discipline / subject in excess to 144 credits for the Three Year B Com (150 credits in case of B Com - Honors) Degree program.

6.2. The **Add on Proficiency Certification / Diploma** so issued to the candidate contains the courses studied and grades earned.

7. Scheme of Assessment & Evaluation

7.1. The Scheme of Assessment and Evaluation will have two parts, namely;

- i. Internal Assessment (IA); and
- ii. Semester End Examination

7.2. Assessment and Evaluation of each Course shall be for 100 marks. For UG Non Engineering streams and PG programs, the Internal Assessment and Semester End Examination shall carry 50 and 50 marks respectively.

7. 3. The 50 marks of internal assessment shall comprise of:

Internal Test	= 30 marks
Assignments	= 10 marks
Seminars	= 10 marks

7.4. There shall be three internal test conducted as per the schedule given below. The students have to attend all the three tests compulsorily.

- 1st test for 15 marks at the end of 5th week of the beginning of the Semester;
- 2nd test for 15 marks at the end of the 10th week of the beginning of the Semester; and
- 3rd test for 15 marks at the end of the 15th week of the beginning of the Semester.

7.5. The coverage of syllabus for the said three tests shall be as under:

- For the 1st test syllabus shall be 1st unit of the course;
- For the 2nd test it shall be 2nd unit and 1st half of the 3rd unit;
- For the 3rd test the syllabus will be 2nd half of the 3rd unit and complete 4th unit.

7.6. Out of 3 tests, the highest marks scored in two tests are automatically considered while assessing the performance of the students.

7.7. The Semester End Examination for 50 marks shall be held during 18th and 19th week of the beginning of the semester and **the syllabus for the semester end examination shall be entire 4 units.**

7.8. The **duration of the internal test shall be 75 minutes and for semester end examination the duration shall be 3 hours.**

Summary of Continuous Assessment and Evaluation Schedule

Type of Assessment	Period	Syllabus	Marks	Activity
First Test	2 nd half of 5 th Week	1 st Unit	15	Consolidation of 1 st Unit
Allocation of Topics for Assignments	6 th Week	First Unit and 1 st half of second unit		Instructional process and Continuous Assessment
Submission of Assignments	7 th Week	First Unit and 1 st half of second unit	5	Instructional process and Continuous Assessment
Seminars	8 th Week	First unit and 1 st half of second unit	5	Instructional process and Continuous Assessment
Second Test	2 nd half of 10 th Week	Second unit and 1 st half of third unit	15	Consolidation of 2 nd and 3 rd Unit
Allocation of Topic for 2nd Assignment	11 th Week	2 nd half of second unit and 3 rd Unit		Instructional process and Continuous Assessment
Submission of Assignments	12 th Week	2 nd half of second unit and 3 rd Unit	5	Instructional process and Continuous Assessment
Seminars	13 th Week	2 nd half of second unit and 3 rd Unit	5	Instructional process and Continuous Assessment
Third Test	2 nd half of 15 th Week	Second half of third unit and complete 4 th Unit	15	Consolidation of 2 nd half of 3 rd Unit and entire 4 th Unit
Semester End Practical Examination	16 th Week	Entire syllabus	50	Conduct of Semester - end Practical Exams
Preparation for Semester–End Exam	16 th , 17 th &	Entire Syllabus		Revision and preparation for semester–end exam
Semester End Theory Examination	18 th Week & 19 th Week	Entire Syllabus	50	Evaluation and Tabulation
	End of 20 th Week			Notification of Final Grades

Note: 1. *Examination and Evaluation shall take place concurrently and Final Grades shall be announced latest by 5 days after completion of the examination.*

2. *Practical examination wherever applicable shall be conducted after 3rd test and before semester end examination. The calendar of practical examination shall be decided by the respective School Boards and communicated well in advance to the Registrar (Evaluation) who will notify the same immediately*

8.0. Evaluation of Practicals and Minor Project / Major Project / Dissertation

8.1. The performance in the practice tasks / experiments shall be assessed on the basis of:

- a) Knowledge of relevant processes;
- b) Skills and operations involved;
- c) Results / products including calculation and reporting.

8.2 The 50 marks meant for continuous assessment of the performance in carrying out practicals shall further be allocated as under:

i	Conduction of regular practical / experiments throughout the semester	20 marks
ii	Maintenance of lab records	10 marks
iii	Performance of mid-term test (to be conducted while conducting second test for theory courses); the performance assessments of the mid-term test includes performance in the conduction of experiment and write up about the experiment.	20 marks
	Total	50 marks

The 50 marks meant for Semester End (C3) Examination, shall be allocated as under:

i	Conduction of semester end practical examination	30 marks
ii	Write up about the experiment / practical conducted	10 marks
iii	Viva Voce	10 marks
	Total	50 marks

8.3. The duration for semester-end practical examination shall be decided by the concerned School Board.

8.4 Evaluation of Minor Project / Major Project / Dissertation:

Right from the initial stage of defining the problem, the candidate has to submit the progress reports periodically and also present his/her progress in the form of seminars in addition to the regular discussion with the supervisor. At the end of the semester, the candidate has to submit final report of the project / dissertation, as the case may be, for final evaluation. The components of evaluation are as follows:

i	Periodic Progress and Progress Reports (25%)
ii	Results of Work and Draft Report (25%)
iii	Final Evaluation and Viva-Voce (50%). Evaluation of the report is for 30% and the Viva-Voce examination is for 20%.

9. Eligibility to Appear Semester - end Examination

Only those students who fulfil a minimum of 75% attendance in aggregate of all the courses including practical courses / field visits etc, as part of the course(s) shall be eligible to appear for Semester End examination.

10. Requirements to Pass the Semester and to Carry Forward the Failed Subjects / Courses:

10.1. Requirements to Pass a Course

A candidate's performance will be in terms of scores, and the sum of IA and Semester End examination will be for a maximum of 100 marks (i. e, 50 marks of internal assessment and 50 marks of semester end examination) and have to secure a minimum of 40% to declare pass in a given course. However, a candidate has to secure a minimum of 25% (12 marks) in Semester End which is compulsory.

10.2.Requirement to pass the semester:

To pass the semester, a candidate has to secure minimum of 40% marks in each subject / course of study prescribed in that semester.

10.3. Provision to Carry Forward the Failed Subjects / Courses:

A student who has failed in a given number of courses in odd and even semesters shall move to next semester of immediate succeeding year and final year of the study. However, he / she shall have to clear all courses of all semesters within the double duration, i. e., within six years of admission of the first semester failing which the student has to re-register to the entire program.

10.4 Re-Registration and Re-Admission:

a) In case a candidate's class attendance in aggregate of all courses in a semester is less than 75% or as stipulated by the University, such a candidate is considered as dropped the semester and is not allowed to appear for end semester examination and he / she shall have to seek re-admission to that semester during subsequent semester / year within a stipulated period.

b) In such a case where in a candidate drops all the courses in semester due to personal reasons, it is considered that the candidate has dropped the semester and he / she shall seek re-admission to such dropped semester.

11. Attendance Requirement:

- 11.1 All students must attend every lecture, tutorial and practical classes.
- 11.2 In case a student is on approved leave of absence (e g:- representing the university in sports, games or athletics, placement activities, NCC, NSS activities and such others) and / or any other such contingencies like medical emergencies, the attendance requirement shall be minimum of 75% of the classes taught.
- 11.3 Any student with less than 75% of attendance in aggregate of all the courses including practical courses / field visits etc, during a semester shall not be permitted to appear to the end semester examination and such student shall seek re-admission as provided above.
- 11.4 Teachers offering the courses will place the above details in the School Board meeting during the last week of the semester, before the commencement of examination, and subsequently a notification pertaining to the above will be brought out by the Director of the School before the commencement of examination. A copy of this notification shall also be sent to the office of the Registrar & Registrar (Evaluation).

12. Challenge Valuation

- a. A student who desires to apply for challenge valuation shall obtain a photo copy of the answer script by paying the prescribed fee within 10 days after the announcement of the results. He / She can challenge the grade awarded to him/her by surrendering the grade card and by submitting an application along with the prescribed fee to the Registrar (Evaluation) within 10 days after the announcement of the results. This challenge valuation is only for SEE.
- b. **The answer scripts for which challenge valuation is sought for shall be evaluated by the external examiner who has not involved in the first evaluation. The higher of two marks from first valuation and challenge valuation shall be the final.**

13. Grade Card and Grade Point:

- a. **Provisional Grade Card:** The tentative / provisional Grade Card will be issued by the Registrar (Evaluation) at the end of every semester indicating the courses completed successfully. The provisional grade card provides **Semester Grade Point Average (SGPA)**.
- b. **Final Grade Card:** Upon successful completion of B Com / B Com (Honors) Degree a Final Grade card consisting of grades of all courses successfully completed by the candidate will be issued by the Registrar (Evaluation).
- c. **The Grade and the Grade Point:** The Grade and the Grade Point earned by the candidate in the subject will be as given below:

Marks P	Grade G	Grade Point (GP=V x G)	Letter Grade
90>100	10	v*10	O
80>90	9	v*9	A+
70 > 80	8	v*8	A
60> 70	7	v*7	B+
55 > 60	6	v*6	B
50 > 55	5.5	V*5.5	C
40> 50	5	v*5	P
0-40	0	v*0	F
ABSENT			AB

O - Outstanding; A-Excellent; B-Very Good; C-Good; D-Fair; E-Satisfactory; F - Fail

Here, P is the percentage of marks ($P=[(IA)+M]$) secured by a candidate in a course which is **rounded to nearest integer**. V is the credit value of the course. G is the grade and GP is the grade point.

i. Computation of SGPA and CGPA

The Following procedure to compute the Semester Grade Point Average (SGPA)

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student in a given semester, i.e : **SGPA (Si) = $\sum(C_i \times G_i) / \sum C_i$**

where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

Illustration for Computation of SGPA and CGPA

Illustration No. 1

Course	Credit	Grade Point	Grade letter	Credit Point (Credit x Grade point)
Course 1	4	8	A	4X8=32
Course 2	4	7	B+	4X7=28
Course 3	3	9	A+	3X9=27
Course 4	3	7	B+	3X7=21
Course 5	3	6	B	3X6=18
Course 6	3	5	P	3X5=15
Course 7	2	7	B+	2X7=14
Course 8	2	8	A	2X8=16
	24			171

Thus, **SGPA = $171 \div 24 = 7.13$**

Illustration No. 2

Course	Grade Point	Grade letter	Credit	Credit Point (Credit x Grade)
Course 1	9	A+	4	4X9=36
Course 2	8	A	4	4X8=32
Course 3	7	B+	3	3X7=21
Course 4	10	O	3	3X10=30
Course 5	5	C	3	3X5=15
Course 6	6	B	3	3X6=18
Course 7	10	O	2	2X10=20
Course 8	8	A	2	2X8=16
			24	188

Thus, **SGPA = $188 \div 24 = 7.83$**

Illustration No.3

Course	Credit	Grade Point	Grade Letter	Credit Point (Credit x Grade point)
Course 1	4	10	O	4 x 10 = 40
Course 2	4	9	A+	4 x 9 = 36
Course 3	3	7	B+	3 x 7 = 21
Course 4	3	8	A	3 x 8 = 24
Course 5	3	9	A+	3 x 9 = 27
Course 6	3	9	A+	3 x 9 = 27
Course 7	4	10	O	4 x 10 = 40
	24			215

Thus, **SGPA = $215 \div 24 = 8.99$**

ii. Cumulative Grade Point Average (CGPA):

Overall Cumulative Grade Point Average (CGPA) of a candidate after successful completion of the required number of credits (144) for B. Com (150 for B Com (Honors) degree is calculated taking into account all the courses undergone by a student over all the semesters of a program i. e., **CGPA = $\sum(C_i \times S_i) / \sum C_i$**

Where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Illustration:**CGPA after Final Semester**

Semester (ith)	No. of Credits (C_i)	SGPA (S_i)	Credits x SGPA ($C_i \times S_i$)
1	24	6.83	24 x 6.83 = 163.92
2	24	7.13	24 x 7.13 = 171.12
3	24	7.83	24 x 7.83 = 187.92
4	24	8.99	24 x 8.99 = 215.76
5	24	8.68	24 x 8.68 = 208.32
6	24	9.20	24 x 9.20 = 220.80
Cumulative	144		1167.84

$$\text{Thus, CGPA} = \frac{24 \times 6.83 + 24 \times 7.13 + 24 \times 7.83 + 24 \times 8.99 + 24 \times 8.68 + 24 \times 9.20}{144} = 8.11$$

CONVERSION OF GRADES INTO PERCENTAGE:

Conversion formula for the conversion of CGPA into Percentage is:

Percentage of marks scored = CGPA Earned x 10

Illustration: CGPA Earned $8.11 \times 10 = 81.10$

14. Classification of Results

The final grade point (FGP) to be awarded to the student is based on CGPA secured by the candidate and is given as follows.

CGPA	Grade (Numerical Index)	Letter Grade	Performance	FGP
	G			Qualitative Index
$9 \geq \text{CGPA} \geq 10$	10	O	Outstanding	Distinction
$8 \geq \text{CGPA} < 9$	9	A+	Excellent	
$7 \geq \text{CGPA} < 8$	8	A	Very Good	First Class
$6 \geq \text{CGPA} < 7$	7	B+	Good	
$5.5 \geq \text{CGPA} < 6$	6	B	Above average	Second Class
$> 5 \text{ CGPA} < 5.5$	5.5	C	Average	
$> 4 \text{ CGPA} < 5$	5	P	Pass	Satisfactory
$\text{CGPA} < 4$	-	F	Fail	-

Overall percentage = $10 \times \text{CGPA}$

15. Provision for Appeal

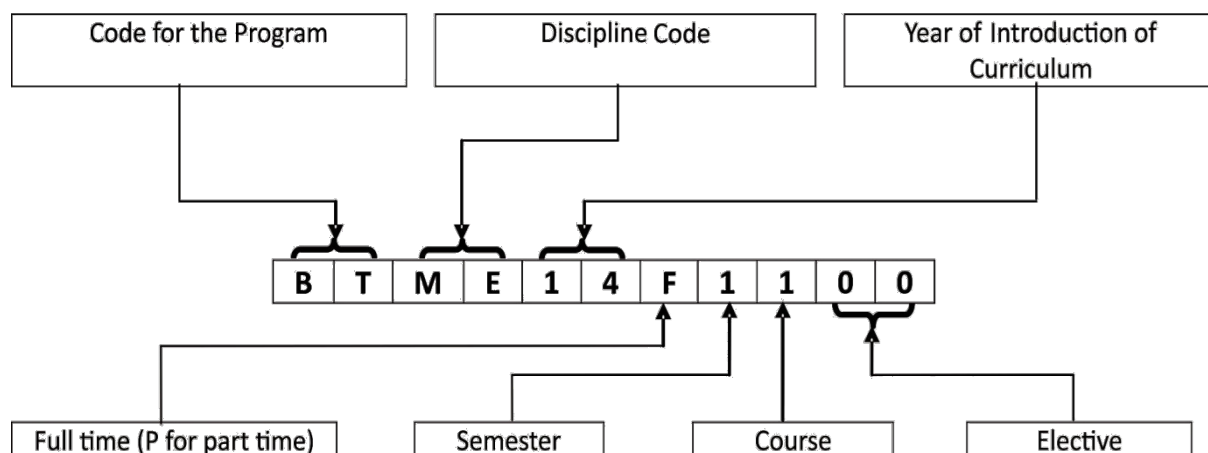
If a candidate is not satisfied with the evaluation of Internal Assessment components, he/she can approach the grievance cell with the written submission together with all facts, the assignments, test papers etc, which were evaluated. He/she can do so before the commencement of semester-end examination. The grievance cell is empowered to revise the marks if the case is genuine and is also empowered to levy penalty as prescribed by the university on the candidate if his/her submission is found to be baseless and unduly motivated. This cell may recommend taking disciplinary/corrective action on an evaluator if he/she is found guilty. The decision taken by the grievance cell is final.

For every program there will be one grievance cell. The composition of the grievance cell is as follows:-

- The Registrar (Evaluation) - Ex-officio Chairman / Convener
- One Senior Faculty Member (other than those concerned with the evaluation of the course concerned) drawn from the school / department/discipline and/or from the sister schools / departments/sister disciplines – Member.
- One Senior Faculty Members / Subject Experts drawn from outside the University school / department – Member.

16. With regard to any specific case of ambiguity and unsolved problem, the decision of the Vice-Chancellor shall be final.

Course Numbering Scheme



List of Codes for Programs and Disciplines / Branch of Study

Program Code	Title of the Program	Discipline Code	Name of the Discipline / Branch of Study
BA	Bachelor of Arts	AE	Advanced Embedded Systems
BB	BBM (Bachelor of Business Management)	AI	Advanced Information Technology
BC	B.Com (Bachelor of Commerce)	AP	Advanced Power Electronics
BR	B. Arch (Bachelor of Architecture)	CA	Computer Aided Structural Engineering
BS	B Sc, BS (Bachelor of Science)	CE	Civil Engineering
BT	B.Tech (Bachelor of Technology)	CH	Chemistry
BP	Bachelor of Computer Applications	CO	Commerce
BL	LLB (Bachelor of Law)	CS	Computer Science and Engineering / Computer Science
MA	Master of Arts	DE	Data Engineering and Cloud Computing
MB	MBA (Master of Business Administration)	EC	Electronics and Communication Engineering
MC	M.Com (Master of Commerce)	EN	English
MS	M.Sc / MS (Master of Science)	MD	Machine Design and Dynamics
MT	M Tech (Master of Technology)	ME	Mechanical Engineering
MC	Master of Computer Applications	EE	Electrical & Electronics Engineering

Program Specific Outcomes – PSO

PSO	Description
PSO1	Demonstrate understanding of the basic concepts and theoretical knowledge used in the different commerce and business related areas.
PSO2	Apply different tools and techniques in solving problems related to Business.
PSO3	Develop ideas for start –ups through knowledge and skills developed during the course of the degree.

Program Educational Objectives – PEO

PEO	Description
PEO 1	Graduate after successful completion of the Program will be able to take up career in Public, Private and Corporate organizations.
PEO 2	Graduates after completion of the program will be able to work with diverse teams and are expected to take better decisions in complex situations.
PEO 3	Graduates will be able to incorporate social, ethical and moral principles in professional and personal life.

Program Outcomes – PO

PO	Description
PO1	Apply knowledge of Theory and Practices to solve business problems
PO2	Foster Analytical and critical thinking abilities for data – based decision making
PO3	Ability to develop Value based leadership Ability
PO4	Ability to understand , analyse and communicate global , economic, legal and ethical aspects of business
PO5	Gain knowledge through inter- disciplinary and Multi – disciplinary courses
PO6	Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
PO7	Enhance skills required for a particular domain by integrating practical and theoretical knowledge
PO8	Communicate effectively with various stake - holders

B. COM -INDUSTRY INTEGRATED

Scheme of Instruction

Duration: 6 Semesters (3 Years)

Sl. No	Course Code	Title of the Course	HC/SC/SE/CC	Credit Pattern			
				L	T	P	Total
FIRST SEMESTER							
1	BCOM16F1100	Communicative English and Critical Awareness	CC	2	1	0	3
2	BCOM16F1200	Language – II: K / H / AE	CC	2	1	0	3
3	BCOM16F1300	Business organization and Management	HC	3	1	0	4
4	BCOM16F1400	Financial Accounting	HC	3	0	1	4
5	BCOM16F1500	Micro Economics	HC	3	1	0	4
6	BCOM16F1600	Business Law	HC	2	1	0	3
7	BCOM16F1700	Computer Applications	FC	2	0	1	3
Total Credits				17	5	2	24
SECOND SEMESTER							
1	BCOM16F2100	Business Communication	CC	2	1	0	3
2	BCOM16F2200	Language – II: K / H / AE	CC	2	1	0	3
3	BCOM16F2300	Corporate Accounting-I and Tally	HC	3	0	1	4
4	BCOM16F2400	Marketing Management	HC	2	1	0	3
5	BCOM16F2500	Business statistics	HC	3	0	1	4
6	BCOM16F2600	Macro economics	HC	3	1	0	4
7	BCOM16F2700	Environmental Studies	FC	2	0	1	3
Total Credits				16	5	2	24
THIRD SEMESTER							
1	BCOM16F3100	Auditing	HC	3	1	0	4
2	BCOM16F3200	Cost Accounting	HC	3	0	1	4
4	BCOM16F3300	Corporate Accounting – II	HC	3	0	1	4
5	BCOM16F3400	Human Resource Management	HC	2	1	0	3
6	BCOM16F3500	Corporate Administration	HC	2	1	0	3
7	BCOM16F3600	Indian Constitution And Human Rights	FC	2	0	0	2
8	BCOM16F3700	E-Commerce	OE	3	0	1	4
Total Credits				18	3	3	24

FOURTH SEMESTER							
1	BCOM16F4100	Taxation-I	HC	3	0	1	4
2	BCOM16F4200	Financial Management	HC	3	0	1	4
3	BCOM16F4300	Management Accounting	HC	3	0	1	4
4	BCOM16F4400	Costing Methods	HC	3	0	1	4
5	BCOM16F4500	E-Commerce and Tally	HC	2	0	1	3
Specializations (Soft Core Courses(SC)); * Choose any ONE of the following specializations							
I. Accounting and Taxation Specialization							
II. Finance Specialization							
III. Banking and Insurance Specialization							
I. Accounting and Taxation Specialization							
6	BCOM16F4A11	Advanced Accounting	SC	3	0	1	4
	BCOM16F4A12	Business Taxation - I	SC	3	0	1	4
II. Finance Specialization							
7	BCOM16F4F11	Corporate Financial Policy	SC	3	0	1	4
	BCOM16F4F12	International Finance	SC	3	0	1	4
III. Banking and Insurance Specialization							
8	BCOM16F4B11	Introduction to Banking and Insurance	SC	3	1	0	4
	BCOM16F4B12	International Banking and Forex Management	SC	3	1	0	4
Total Credits							27
FIFTH SEMESTER							
1	BCOM16F5100	Taxation II	HC	3	0	1	4
2	BCOM16F5200	Business Ethics and Corporate Governance	HC	3	1	0	4
3	BCOM16F5300	Indian Financial System	HC	3	1	0	4
4	BCOM16F5400	Business Research Methods	HC	3	0	1	4
5	BCOM16F5500	Corporate Risk Management	HC	3	0	1	4
Specializations (Soft Core Courses(SC)); Choose any ONE of the following specialization							
I. Accounting and Taxation Specialization							
6	BCOM16F5A11	Business Taxation - II	SC	3	0	1	4
	BCOM16F5A12	International Financial Reporting Standards	SC	3	0	1	4

II. Finance Specialization							
7	BCOM16F5F11	Advanced Financial Management	SC	3	0	1	4
	BCOM16F5F12	Security Analysis and Portfolio Management	SC	3	0	1	4
III. Banking and Insurance Specialization							
8	BCOM16F5B11	Life and General Insurance	SC	3	1	0	4
	BCOM16F5B12	Marketing of Insurance Products	SC	3	1	0	4
Total Credits							28
SIXTH SEMESTER							
1	BCOM16F6100	Entrepreneurship Development	HC	3	1	0	4
2	BCOM16F6200	Stock and Commodity Markets	HC	3	1	0	4
3	BCOM16F6300	Major Project / Internship	HC	0	2	7	9
		Total Credits					17
		Total Credits of all Semesters					144

Semester-wise Summary of Credit Distribution

Semesters	No. of Credits
First Semester	24
Second Semester	24
Third Semester	24
Fourth Semester	27
Fifth Semester	28
Sixth Semester	17
Total Credits	144

B. COM -INDUSTRY INTEGRATED

Detailed Syllabus

I Semester

Course Code	Duration	Course Title	L	T	P	C
BCOM16F1100	16 Weeks	COMMUNICATIVE ENGLISH AND CRITICAL AWARENESS	2	1	0	3

OBJECTIVES:

- To attune young minds to concerns and issues which have a broad and wide scope of use and application to life
- To acquire a functional use of language in context
- To understand issues of ecology and environment
- To explore and critique issues related to sports and media
- To inculcate the habit of reading and writing leading to effective and efficient communication.

OUTCOMES:

Learners should be able to

- Demonstrate ethical and political responsibilities in taking cognizance of issues relating to society, environment and media.
- Practice a process oriented approach to writing
- Write cohesively, coherently and flawlessly avoiding grammatical errors, using a wide range of vocabulary, organizing their ideas logically on a topic.
- Use the target language effectively to focus on interpersonal skills and develop a good command over the language.

UNIT I- ECOLOGY AND ENVIRONMENT

- Tears from earth - Duane Marchand
- The End of Living and Beginning of Survival - Chief Seattle
- MoschusMoschiferus - A. D. Hope
- Symbiotic Bond - Mari and Stan Thekaekara
- Tiger in the Tunnel - Ruskin Bond

UNIT II- MEDIA AND ENTERTAINMENT

- Violence and the Media by Karen Rutledge
- On Film Making: An Introduction to the Craft of the Director by Alexander Mackendrick
- Onscreen Magic - By Avijit Pathak

UNIT III - SPORTS AND ADVENTURE

- My Greatest Olympic Prize – Jesse Owens
- Extract from Edmund Hillary and Tenzing Norgay
- The Sporting Spirit – George Orwell
- “Homecoming of the Heroes” – Major Dhyan Chand Singh

UNIT IV–GRAMMAR

- Prepositions
- Articles
- Reading Comprehension
- Tenses – (Present / Past)
- Linkers
- Question Tags

Course Code	Duration	Course Title	L	T	P	C
BCOM16F1200	16 Weeks	LANGUAGE-II K / H / AE	2	1	0	3

Course Objective: To improve language proficiency in respective language and learn grammar for critical and proper communication.

KANNADA

ಘಟಕ – ೧

1. ಉತ್ತರದೇವಿ
2. ಸೂಳ್ವಡೆಯಲಪ್ಪದು ಕಾಣಾ ಮಹಾಜಿರಂಗದೊಳ್?
3. ವಚನಗಳು
4. ಕೋಳೂರು ಕೊಡಗೂಸು

ಅಂಕಗಳು-೨೫

ಜನಪದ ಗೀತೆ
ಪಂಪ
ಅಲ್ಲಮ ಪ್ರಭು
ಹರಿಹರ

ಘಟಕ – ೨

5. ಉತ್ತರ ಕುಮಾರ ಪ್ರಸಂಗ
6. ತ್ರಿಪದಿಗಳು
7. ಸೋರಿದುದು ನೃಪಾಲನ ಗರ್ವಭಂಗ
8. ಗಿಳಿಯು ಪಂಜರದೊಳಿಲ್ಲ

ಅಂಕಗಳು-೨೫

ಕುಮಾರವ್ಯಾಸ
ಸರ್ವಜ್ಞ
ರತ್ನಾಕರವರ್ಣಿ
ಪುರಂದರದಾಸರು

ಘಟಕ – ೩

9. ಗಂಭೀರೆಯೆಂಬ ಬಿರ್ದಿಯ ಕಥೆ
10. ಕಮಲಾಪುರದ ಹೋಟ್ಟಿನಲ್ಲಿ
11. ನರಬಲಿ
12. ಅಮಾಸ

ಅಂಕಗಳು-೨೫

ಶಿವಕೋಟ್ಯಾಚಾರ್ಯ
ಪಂಜೆ ಮಂಗೇಶರಾಯ
ತ್ರಿವೇಣಿ
ದೇವನೂರು ಮಹಾದೇವ

ಘಟಕ – ೪

13. ಶೂದ್ರ ತಪಸ್ವಿ

ಅಂಕಗಳು-೨೫

ಕುವೆಂಪು

HINDI

इकाई 1 –

1. कहानी - नमक का दारोगा – प्रेमचंद
2. कहानी - उसकी रोटी – मोहन राकेश
3. व्यंग्य रचना – वैष्णव की फिसलन – हरिशंकर परसाई

इकाई 2 –

4. कहानी – परदा – यशपाल
5. कहानी – यही सच है मन्नुभंडारी -
6. निबंध – अच्छी हिन्दी – रविन्द्रनाथ त्यागी

इकाई 3 –

7. कहानी – जयशंकर प्रसाद आँधी -
8. कहानी – जल्लाद – पांडेय बेचन शर्मा 'उग्र'
9. कहानी – मेरी माँ कहाँ – कृष्णा सोबती

इकाई 4 –

पत्र पत्र आवेदन और पत्र बीमा, पत्र संबंधी बैंक : लेखन-
अनुवाद (में हिन्दी से अंग्रेजी) अनुच्छेद और (शब्दावली पारिभाषिक)
सूचना प्रत्येक : इकाई I है निर्धारित के लिए अंक 25

ADDITIONAL ENGLISH

OBJECTIVES:

- To attune young minds to concerns and issues which have a broad and wide scope of use and application to life
- To acquire the functional use of language in context
- To understand the issues of love, marriage and life
- To explore and critique issues related to education and travel.
- To inculcate the habit of reading and writing leading to effective and efficient communication.

OUTCOMES:

Learners should be able to

- Demonstrate ethical responsibilities in taking cognizance of issues relating to love and marriage, life and travel.
- write cohesively and coherently and flawlessly avoiding grammatical errors, using a wide vocabulary range, organizing their ideas logically on a topic.

Unit 1

- Pyarkiya to Darna Kya
- Poor Girl
- The winner Takes it All
- Correction of errors

Unit 2

- I only came to use the phone
- Sonnet CXXX
- My young son asks me...
- Slogan writing

Unit 3

- Abraham Lincoln
- The lover
- In Sahyadri hills, A lesson in humanity
- Reading comprehension

Unit 4

- America
- The exercise book
- Tourists are coming
- Chicago

Reference Books:

NandiniNayar ,Footprints 1,An Anthology of prose ,poetry and Fiction ,published by Cambridge University ,New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F1300	16 Weeks	Business Organization and Management	3	1	0	4

Course Objective:

The course familiarizes the students with the business organization and Management and Managerial Practices.

Course Outcome:

The student will gain knowledge regarding management functions, Organisation culture and systems.

Level of knowledge: Basic and Conceptual

Course Contents:**UNIT - 1 Introduction to Management**

Evolution of Management thought, Process of Management, Functions of Management, Delegation of authority and responsibility. Management as profession- Management as science and as an art. Taylor, Fayol, Neo classical and Human Relations approach. Mayo, Hawthorne Experiments, Behavioural Approach, Systems approach, contingency approach-Lawrence and Larsh.

UNIT 2 Introduction to Organisation

Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation. Modern Business, Business & Profession. Business Unit, Establishing a new business unit. Meaning of Promotion. Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.

UNIT 3 Planning and Organizing

Meaning and significance - Types of plans - Different approaches to plans – strategies - Objectives and policies. Organizing: Principles of organization –Types of organization - Formal and informal organization structure - Authority and responsibility - Delegation - Span of control and chain of command.

UNIT 4 Leadership theories, Motivation

Leadership: concept and styles, Trait and situational theory of leadership. Motivation: Concept and importance, Maslow Need Hierarchy theory, Hertzberg two factor theory. Communication: process and barriers. Control: concept and process. Directing: Definition - Importance - Principles of Direction - Co-ordination as essence of management. Managerial Control: Need for control - Features of effective controlling system - Emerging trends in management. Controlling: Definition, importance-Need, Scope, Objectives Tools of controlling.

REFERENCE BOOKS:

1. Gupta CB, Principles of management. Sultand& Chand publishers, New Delhi
2. Prasad L.M, Principles and Practices of Management, Chand and Sons, New Delhi.
3. Sherlekar, Principles of Management
4. Raman AT, Knowledge Management
5. Prasad L M, Strategic Management

Course Code	Duration	Course Title	L	T	P	C
BCOM16F1400	16 Weeks	FINANCIAL ACCOUNTING	3	0	1	4

Course Objective:

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

Course Outcome:

Students can analyze the financial data for decision making purpose. To enable the students to identify and address the issues relating to financial planning and control

Level of knowledge: Analytical

Unit 1: (a) Theoretical Framework:

i) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

ii) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). International Financial Reporting Standards (IFRS): - Need and procedures.

(b)Accounting Process: From recording of a business transaction to preparation of final accounts including adjustments.

Unit 2: (a)Measurement of Income: Inventory Valuation (FIFO, LIFO and Weighted Average only; AS-2). Depreciation (SLM, WDV and change of methods only; AS-6)

(b) Final Accounts: Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.

Unit 3: Accounting for Hire Purchase and Instalment Systems: Introduction-meaning- hire purchase agreement-calculation of Hire purchase price, interest- Journal entries and ledger accounts in the books of hire purchaser and hire vendor (asset accrual method only) - **Installment Purchase Method:** Introduction – Meaning – Difference between hire purchase and installment purchase system –Treatment of interest suspense account - Journal entries and ledger account in the books of both parties.

UNIT 4 Royalty Accounts: Introduction – Meaning – Technical terms – Royalty – Landlord – Tenant – Minimum rent –Short workings – Recoupment of short working under fixed period – Floating period –Recoupment within the life of a lease –Journal Entry in the books of lessee (tenant) – When royalty is less than minimum rent –When royalty is equal to minimum rent – When the right of recoupment is lost- when minimum rent account method is followed – Preparation of ledger accounts – Royalty account-Landlord account – Short workings account - Minimum rent account when minimum rent account is followed.

REFERENCE BOOKS:

1. Anthony, Hawkins, and Merchant, *Accounting: Text and Cases*. McGraw-Hill Education.
2. Horngren, *Introduction to Financial Accounting*, Pearson Education.
3. Monga, J.R. *Financial Accounting: Concepts and Applications*. Mayoor Paper Backs, New Delhi.
4. Shukla, M.C., T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand and Co., New Delhi.
5. Maheshwari, S.N. and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.

6. Sehgal, Ashok, and Deepak Sehgal. *Advanced Accounting. Part –I*. Taxmann Applied Services, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. 8. Jain, S.P. and K.L. Narang. *Financial Accounting*, Kalyani Publishers, New Delhi
11. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

Course Code	Duration	Course Title	L	T	P	C
BCOM16F1500	16 Weeks	MICRO ECONOMICS	3	1	0	4

Course Objective:

Objective of the course is to acquaint the students with the concepts of microeconomics the course also makes the student understand the consumer behaviour and market structure of firms.

Course Outcome:

This course intends to provide the students understanding of various microeconomic variables that determine business decisions and consumer's purchase decisions.

Level of knowledge: Basic / Conceptual

Course Content:

- UNIT-1 : Introduction to Economics:** Nature and Scope of Economics: Micro and Macro Economics - Types of Economies–Basic problems of an Indian economy. –Business Economics–Scope- Goals of Business economics Difference between economics and business economics
- UNIT-2: Theories of Demand and Analysis:** Demand - Demand determinants–Law of demand–Elasticity of demand–Price elasticity–Types–Determining factors–Change in demand and elasticity of demand–Business applications of price elasticity–Concepts of income and cross elasticity of demand - Price elasticity of demand measurement by total outlay method.
- UNIT-3 Consumer Behavior:** Consumer sovereignty–Limitations–Approaches to the study of consumer behavior - Cordial approach -The Law of Equi-Marginal utility- Ordinal approach - Indifference curve analysis - Properties–Consumer surplus - Meaning- Analysis - Limitations.
- UNIT-4: Market Structure:** (a). **Perfect Competition:** Features- Equilibrium of the firm and Industry in the short run and long run (b) **Imperfect Competition:** Difference between perfect competitions and imperfect competition;
 (i) Monopolistic Competition: Assumption; Short – run Equilibrium.
 (c) **Monopoly: Features** short run and long-run equilibrium of monopoly firm (d) **Oligopoly: Features** short run and long-run equilibrium of monopoly firm.

REFERENCE BOOKS:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Gould, J.P. and E.P. Lazear; *Microeconomic Theory*, All India Traveller Bookseller, New Delhi.

4. Lipsey, R.G. and K.A. Chrystal; *Economics*, Oxford University Press.
5. Joel Dean, Managerial Economics, Prentice Hall Ltd., India.
6. Varshney & Maheswari, Managerial Economics, Sultan Chand & Co.
7. Mehatha P.L., Managerial Economics, Sultan Chand & Co.
8. Dwivedi D.N., Managerial Economics, Himalaya Publishing House

Course Code	Duration	Course Title	L	T	P	C
BCOM16F1600	16 Weeks	BUSINESS LAW	2	1	0	3

Course Objective:

The objective of this course is provides a brief idea about the framework of Indian business law.

Course Outcome:

By the time they complete the course they will be confident of the legal requirements of doing business in India. They will gain an insight in to the important s laws which matter in business world.

Level of knowledge: Basic/Conceptual

COURSE CONTENTS:

UNIT 1: Law of Contract (1872)

Nature of contract, Classification; Offer & acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT 2:Special Contract

Indemnity; Guarantee; Bailment and pledge; Agency. **The Consumer Protection Act 1986:** Salient features; Definition of consumer; Grievance redressal machinery;

UNIT 3:Sale of Goods Act 1930

Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

UNIT 4:Negotiable Instrument Act 1881

Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonors and discharge of negotiable instrument.

REFERENCE BOOKS:

1. Desai T.R. Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
2. Khergamwala J.S.: The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd., Mumbai.
3. Singh Avtar. The Principles of Mercantile Law; Eastern Book Company, Lucknow.
4. Kuchal M.C.: Business Law; Vikas Publishing House, New Delhi.
5. Kapoor N.D. : Business Law; Sultan Chand & Sons, New Delhi.
6. Chandha P.R.: Business Law; Galgotia, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F1700	16 Weeks	COMPUTER APPLICATIONS	2	0	1	3

Course Objective:

To provide basic knowledge of computer and its usage.

Course Outcome:

The students will get overall idea about business computing skills along with their understanding of how such skills could be applied in a business environment.

Level of knowledge: Application

Course Contents:

UNIT 1 Introduction to Computers

General features of a computer – Generations of computers - Personal computer – Workstation– Mainframe computer and super computers. Computer applications – Data processing – Information processing – Commercial – Office automation – Industry and engineering – Healthcare – Education – Graphics and multimedia.

UNIT 2 Computer Organization

Central processing unit – Computer memory – Primary memory – Secondary memory – Secondary storage devices – Magnetic and optical media – Input and output units – OMR – OCR – MICR – Scanner – Mouse - Modem.

UNIT 3 Computer Hardware and Software

Machine language and high level language – Application software – Computer program – Operating system – Computer virus -Antivirus and computer security – Elements of MS DOS and Windows OS – Computer arithmetic – Binary - Octal and Hexadecimal number systems – Algorithm and flowcharts – Illustrations – Elements of database and its applications.

UNIT 4 Microsoft Office

Word Processing and electronic spread sheet – An overview of MS WORD - MS EXCEL and MS POWERPOINT – Elements of BASIC programming – Simple illustrations. **Computer Networks:** Types of networks – LAN - Intranet and Internet – Internet applications – World Wide Web – E-mail - Browsing and Searching – Search engines – Multimedia applications.

REFERENCE BOOKS:

1. Alexis Leon and Mathews Leon (1999), Fundamentals of Information Technology, Leon Tech world Pub.
2. Jain. S.K. (1999), Information Technology “O” level made simple, BPB Publications.
3. Jain. V.K. (2000), “O” Level Personal Computer Software, BPB Publications.
4. Sharma Dhiraj, Information Technology for Business, Himalaya Publishing House, New Delhi
5. Archanakumar, Computer Basics with Office automation I.K. International
6. Sinha, Computer Fundamentals, BPB Publications.
7. Saha&Saha, Computer Fundamentals
8. Bharihoke D, Fundamenatal of InformationTechonology

II SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM16F2100	16 Weeks	BUSINESS COMMUNICATION	2	1	0	3

COURSE OBJECTIVE:

To enable the Students to grasp the basic principles, objectives and importance of communication in trade and commerce.

COURSE OUTCOME:

Students will be able to identify, explain and analyze the psychological, social, cultural and linguistic factors which affect the interpersonal communication of humans.

Level of knowledge: Comprehensive

Course Contents:

UNIT 1: Introduction to Communication

Communication – Meaning and definition – Importance in business – Types – Barriers – Principles – Communication Vs Correspondence – Lay-out and components of business letters – Qualities of a good business letter.

UNIT 2: Application

Application for situations – Application blank – Bio-data – Interview call – Appointment order – Application seeking agency – Sanctioning agency.

UNIT 3: Trade Letters

Trade enquiries and replier – Offers and quotations – Terms used in offer and quotation – Documents used in international trade – Orders and their executions – Complaints and adjustments – Business circular letters.

UNIT 4: Credit Letters

Requisition for credit sales – Requisition for bank credit – Trade and bank references – Status enquiry and reply – Granting or refusal of credit – Collection letters.

Secretarial Correspondence: Company secretary – Role and functions – Duties – Invitation for share application – Letter of allotment – Letter of regret – Notice for company meeting – Agenda for company meetings – Minutes writing.

REFERENCE BOOKS:

1. Pillai, R.S.N. & Bhagavathi - Commercial Correspondence and Office Management.
2. Revathi & Vanitha - Effective English in Business Correspondence.
3. Mehta, P.P. & Saroj P. Karuik – Business Communication.
4. Rajendra Pal & J.S. Korlahalli - Essentials of Business Communication.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F2200	16 Weeks	Language – II: K / H / AE	2	1	0	3

Course Objective: To improve language proficiency in respective language and learn grammar for

critical and proper communication.

KANNADA

ಘಟಕ - ೧

1. ಕಾಣಿಕೆ
2. ಇಂದ್ರಿಯ ಜಯ
3. ಆ ಹಕ್ಕಿ ಬೇಕಾದರೆ
4. ದೀಪದಾರಿ

ಅಂಕಗಳು-೨೫

ಬಿ.ಎಂ.ಶ್ರೀ.
ಕುವೆಂಪು
ಎ.ಕೆ. ರಾಮಾನುಜನ್
ಚನ್ನವೀರ ಕಣವಿ

ಘಟಕ - ೨

5. ಸಾವಿರಾರು ನದಿಗಳು
6. ಸಮಗಾರ ಭೀಮವ್ವ
7. ನೋಡಬಾರದು ಚಲದೊಳಗನು
8. ದಾಂಪತ್ಯ

ಅಂಕಗಳು-೨೫

ಸಿದ್ದಲಿಂಗಯ್ಯ
ಎಚ್.ಎಸ್.ಶಿವಪ್ರಕಾಶ್
ವೈದೇಹಿ
ಪ್ರತಿಭಾ ನಂದಕುಮಾರ್

ಘಟಕ - ೩

9. ಪಶ್ಚಿಮ ಘಟ್ಟಗಳ ಪತನ
10. ಮೆಕಾಲಿಯ ಮಕ್ಕಳು
11. ವ್ಯವಹಾರ ಪತ್ರಗಳ ಸ್ವರೂಪ ಮತ್ತು ವಿಧಗಳು
12. ಡಿಜಿಟಲ್ ಯುಗದಲ್ಲಿ ಕನ್ನಡ ಜಗತ್ತು

ಅಂಕಗಳು-೨೫

ನಾಗೇಶ್ ಹೆಗಡೆ
ಡಿ.ಆರ್. ನಾಗರಾಜ್
ವಾಣಿಜ್ಯ ಪತ್ರಗಳು
ವಿ. ಚಂದ್ರಶೇಖರ ನಂಗಲಿ

ಘಟಕ - ೪

13. ಚಂದ್ರಗಿರಿಯ ತೀರದಲ್ಲಿ

ಅಂಕಗಳು-೨೫

ಸಾ ರಾ ಅಬೂಬಕ್ಕರ್

HINDI

इकाई 1 -

1. कबीर के दोहे
2. कविता - जयशंकर प्रसाद
3. कविता - सुभद्राकुमारी कुमारी चौहान

इकाई 2 -

4. रहीम के दोहे
5. कविता दिनकर सिंह रामधारी -
6. कविता - अयोध्या सिंह उपाध्याय 'हरिऔध'

इकाई 3 -

7. मीरा के पद
8. कविता - अटल बिहारी वाजपाई
9. कविता - नरेश मेहता

इकाई 4 -

हिन्दी में रोजगार की संभावनाएं

अनुवाद (में अंग्रेज़ी से हिन्दी) अनुच्छेद और (शब्दावली पारिभाषिक)
सूचना | है निर्धारित केलिए अंक 25 इकाई प्रत्येक :

ADDITIONAL ENGLISH

OBJECTIVES:

- To attune young minds to concerns and issues which have a broad and wide scope of use and application to life.
- To acquire the functional use of language in context
- To understand the issues of love ,marriage and life
- To explore and critique issues related to education and travel.
- To inculcate the habit of reading and writing leading to effective and efficient communication.

OUTCOMES:

Learners should be able to

- Demonstrate ethical responsibilities in taking cognizance of issues relating to love and marriage, life and travel.
- write cohesively and coherently and flawlessly avoiding grammatical errors, using a wide vocabulary range, organizing their ideas logically on a topic.
- To use appropriate communicative strategies

Unit - 1

- Idioms
- Degree of Comparisons
- A Horse and Two Goats
- The Cow of the Barricades

Unit – 2

- Prefix & Suffix
- Synonyms
- Mending Wall
- A Wall is Just a Wall

Unit –3

- Design a leaflet
- A Girl
- To Mother
- The Beauty Industry

Unit- 4

- Compose an invitation
- A Ring to Me is Bondage
- I am an Ordinary Man
- Why I want a Wife

Reference Books:

Nandini Nayar ,Footprints 2,An Anthology of prose ,poetry and Fiction ,published by Cambridge University ,New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F2300	16 Weeks	CORPORATE ACCOUNTING AND TALLY	3	0	1	4

Course Objectives:

The objective of this course is to familiarize the students with corporate accounting procedure.

Course Outcome:

Ability to prepare Annual financial statements using accounting packages.

Level of knowledge: Analytical

Course Content:

UNIT1: Valuation of Goodwill

Meaning – Definition – Elements of goodwill – Types of goodwill – Purchased goodwill – None purchased or inherent goodwill – Valuation of Non-purchased goodwill – Average profit method–Super profit method – Capitalization of average profit method – Capitalization of super profit method – Annuity method.

UNIT 2: Valuation of Shares

Meaning – Need for valuation – Factors affecting valuation – Methods of valuation – Asset backing or intrinsic value method –Yield valuation method – Dividend yield – Fair value method – Value of right shares – Valuation of preference shares.

UNIT 3: Company Final Accounts

Knowledge on requirements of companies act for presentation of profit and loss account and balance sheet of a company – Treatment of special items relating to company final accounts-Depreciation –Interest on debentures – Tax –Dividends – Interim – Proposed – Unclaimed –Interest out of capital – Managerial remuneration – Commission after charging such commission –Treatment of profit and loss appropriation account – Preparation of balance sheet as per the requirements of companies act amendment 1993.

UNIT 4: Tally

Introduction to Tally -Getting started with Tally Hours - Using Tally Software: introduction and installation, Required Hardware, Preparation for installation of tally software, installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, New Company, Other information, Company features and inventory features. Vouchers in Tally- Groups in Tally.

REFERENCE BOOKS:

1. Battacharya S.K., John Dearden, Accounting for Management; Vikas Publishing House Ltd., New Delhi.
2. Jain and Narang; Advanced Accountancy, Kalyani Publishers, New Delhi.
3. Gupta R.L., and M. Radhaswamy, Advanced Accountancy, Chand and Sons, New Delhi.
4. Financial Accounting – A dynamic approach B. K .Banerjee, Printice Hall India Pvt. Ltd., New Delhi
5. Shukla and Grewal , Advanced Accounts, S. Chand and Co. New Delhi.

6. Narayana Swamy, R. Financial Accounting of Managerial Perspective, Printice Hall India Pvt. Ltd., New Delhi.
7. Maheswari S.N., Corporate Financial Accounting.
8. Tulsian, Advanced Accounting

Course Code	Duration	Course Title	L	T	P	C
BCOM16F2400	16 Weeks	MARKETING MANAGEMENT	2	1	0	3

Course Objective:

To facilitate students to understand the conceptual framework of marketing and process of decision making in product and price under various market constraints.

Course Outcome:

This course introduces the student to marketing theory and concepts. Application of the concepts and theory occur via a series of team projects. These base skills provide a foundation for later coursework and are base knowledge and skills required by potential employers.

Level of knowledge: Conceptual

Course Content:

UNIT 1: Introduction to Marketing

Meaning and Definition – Goals – Concepts of marketing- Approaches to Marketing – Functions of Marketing.

Recent trends in Marketing – Introduction, E-Business – Telemarketing – M-Business – Green Marketing –Relationship marketing – Retailing – concept marketing and virtual marketing (meaning only).

UNIT 2: Marketing Environment

Meaning – Demographic – Economic – Natural – Technological – Political –Legal- Socio – Cultural Environment, Micro Environment.

Consumer Behaviour- need for CB, Consumer buying process, factors influencing consumer buying decisions.

UNIT 3: Marketing Mix

Meaning – Elements –Product –Product mix – Product line – Product life cycle – Product planning- New Product Development – Failure of New Product – Branding – Packing and Packaging Pricing – Objectives – Factors influencing pricing policy and methods of pricing. Physical Distribution – Meaning – factors affecting channel selection – Types of marketing channels.

Promotion- Meaning and significance of Promotion – Personal selling & Advertising (Meaning only)

UNIT 4: Market Segmentation

Meaning and Definition Bases of Market segmentation – Requisites of sound market segmentation.

CRM – Meaning and Definition – Role of CRM – Advantages and Disadvantages.

REFERENCE BOOKS:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and MithileshwarJha, Marketing Management: A South Asian Perspective, Pearson Publishing House, New Delhi.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK.
3. Lamb, Charles W. Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio.
4. Armstrong & Kotler, Marketing : An Introduction, Pearson Publishing House, New Delhi
5. Ramaswamy, V.S.: and Namakumari: Marketing Management – Planning implementation and control, Mc Millan India Ltd., New Delhi.
6. Govindharajan, Marketing Management, PHI, New Delhi.
7. Gandhi, J.C., Marketing – A managerial introduction, Tata Mc Graw Hill, New Delhi.
8. Valarie A, Ziethaml and Mary Jo Bitner, Services Marketing, Tata Mc Graw Hill, New Delhi.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F2500	16 Weeks	BUSINESS STATISTICS	3	1	0	4

Course Objective:

The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Course Outcome:

The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large sized problems.

Level of Knowledge: Analytical

Course Contents:**UNIT 1: Introduction to Statistics**

Meaning and Definition –Function –Scope – Limitations.

Organization of Data: - Collection (census and sample techniques) of data- Classification – Tabulation of data.

Diagrams and graphs: - Simple bar diagram, multiple, and percentage, component bar diagram, pie chart, and frequency polygon.

UNIT 2: Measures of Central Tendency

Meaning and definition – Types of averages – Arithmetic Mean (Simple and Weighted), Median, Mode. Graphical representation of Median and Mode (Ogives and Histogram) (Excluding Short cut method).

UNIT3: Measures of Dispersion

Meaning and Definition –Range – Quartile Deviation – Mean Deviation – Standard deviation and Co-efficient of Variation.

Skewness:- Meaning uses and problems on Karl Pearson's co-efficient of skewness.

UNIT 4: Index Numbers

Meaning and Definition – uses – methods of constructing Index numbers- simple aggregative method – Simple Average of Price Relative method – Weighted index method- Fishers Ideal method (including TRT and FRT) – consumer price Index – problems.

REFERENCE BOOKS:

1. Vohra, N.D., Business Statistics, McGraw Hill Publishing Co.
2. Sharma, J.K., Business Statistics, Pearson Education, New Delhi.
3. Levine Krehbeil, Berenson and Viswanathan, Business Statistics: A first course, Prentice –Hall of India, New Delhi.
4. Thukral, J.K., Mathematics for Business Studies, Mayur Publications.
5. Gupta S.P., Statistical Methods.Sultan Chand & Sons, New Delhi.
6. Elhance D.N, Fundamentals of Statistics.
7. Gupta. S.C, Fundamentals of Statistics.
8. Ellahance D.N, VeenaEllahance, B.M. Agarwal, Fundamentals of Statistics

Course Code	Duration	Course Title	L	T	P	C
BCOM16F2600	16 Weeks	MACRO ECONOMICS	3	1	0	4

COURSEOBJECTIVES:

The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the Policy framework is elaborated, including the open economy.

COURSE OUTCOME:

This course intends to provide the basics of macroeconomic theory and policies in order to understand the influence of external environment in doing business. The students will be able to understand the various macroeconomic variables that determine income, output and employment.

Level of Knowledge: Basic/Conceptual

Course Contents:

UNIT 1: Introduction

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macro-economic analysis short and the long run – determination of supply, determination of demand, and conditions of Equilibrium.

UNIT 2: 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, and aggregate demand-aggregate supply analysis.

UNIT 3 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.

UNIT 4: 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 with fixed and with flexible exchange rates, interest rate differentials case of a large economy.

REFERENCE BOOKS:

1. Mankiw, N. Gregory. *Principles Macroeconomics*. Cengage Learning
2. Dornbusch, Rudiger, and Stanley. Fischer, *Macroeconomics*. McGraw-Hill.
3. Dornbusch, Rudiger., Stanley. Fischer and Richard Startz, *Macroeconomics*. Irwin/McGraw-Hill.
4. Deepashree, *Macro Economics*, Scholar Tech. New Delhi.
5. Barro, Robert, J. *Macroeconomics*, MIT Press, Cambridge MA.
6. Burda, Michael, and Wyplosz. *Macroeconomics A European Text*. Oxford University Press, Oxford.
7. Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F2700	16 Weeks	ENVIRONMENTAL STUDIES	2	0	1	3

COURSE OBJECTIVE:

To familiarize students with environmental issues as how to conserve, preserve our Environment.

COURSE OUTCOME:

Students will be able to develop concern for environment and its related aspects.

Level of Knowledge: Basic

Course Content:

UNIT 1: Introduction

Multidisciplinary nature of environmental studies – Definition -Scope and importance - Need for public awareness.

UNIT 2: Natural Resources

Renewable and non-renewable -Problems associated - Forest resources-Water resources-Mineral resources-Food resources-Energy resources-Land resources and their conservation.

UNIT 3: Environmental Pollution

Definition- Causes - Effects and control measures of air - Water-Soil-Marine-Noise-Thermal -Nuclear pollutions -Solid waste management-Prevention of pollution.

UNIT 4: Social Issues and the Environment

Unsustainable to sustainable development, Environmental ethics, Climate changes, global warming, Wildlife protection act, Public awareness,- Human Population and the Environment- Population growth - Population explosion - Human rights - Value education - Role of information technology in environment and human health - HIV/Aids -Women and child welfare - Case studies.

REFERENCE BOOKS:

1. Desai R.G. - Environmental studies. Himalaya Pub. House.
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd.,
4. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi.
5. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt

III SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM16F3100	16 Weeks	Auditing	3	1	0	4

COURSE OBJECTIVE:

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

COURSE OUTCOME:

The outcome of the course is to enlighten students with best auditing practices that can be implemented in organizations to have proper check and control.

Level of Knowledge: Conceptual

Unit 1: INTRODUCTION TO AUDITING

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – 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.

Unit 2:

- **INTERNAL CONTROL**

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

- **VOUCHING**

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – 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.

Unit 3: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES

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

Unit 4: AUDIT OF LIMITED COMPANIES AND OTHERS

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies.

REFERENCE BOOKS:

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing, HPH

Course Code	Duration	Course Title	L	T	P	C
BCOM16F3200	16 Weeks	COST ACCOUNTING	3	0	1	4

COURSE OBJECTIVE:

The objective of this subject is to familiarize students with the various concepts and elements of cost.

COURSE OUTCOME:

The students will be in a position to understand the implications of cost and will also be able to control cost effectively.

Level of Knowledge: Analytical

Unit 1: INTRODUCTION TO COST ACCOUNTING

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

Unit 2: MATERIAL COST CONTROL

Meaning – Types: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Levels settings – EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

Unit 3: LABOUR COST CONTROL

Meaning – Types: Direct Labour, Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece

Rate System, Incentive Systems (Halsey plan, Rowan Plan & Taylor's differential Piece Rate System) –Problems

Unit 4: OVERHEAD COST CONTROL

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 and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

REFERENCE BOOKS:

1. J. Made Gowda – Cost and Management Accounting , HPH
2. M.V. Skukla – Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
4. Nigam & Sharma: Cost Accounting , HPH
5. Khanna Pandey & Ahuja – Practical Costing, S Chand
6. Soundarajan A & K. Venkataramana, Cost Accounting, SHBP.
7. P. K Sinha – Accounting & Costing for Managers.
8. M.L. Agarwal: Cost Accounting
9. Dr. Alice Mani: Cost Accounting, SBH.
10. S.P Jain & Narang: Cost Accounting ,Kalyani
11. Palaniappan and Hariharan : Cost Accounting I.K. International Publishers
12. S.P. Iyengar: Cost Accounting, Sultan Chand ans Sons
13. S.N. Maheshwari: Cost Accounting, Vikas
14. M. N. Arora: Cost Accounting, HPH
15. Dutta: Cost Accounting
16. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting – I, Vittam Publications.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F3300	16 Weeks	CORPORATE ACCOUNTING – II	3	0	1	4

COURSE OBJECTIVE:

The objective is to enable the students to develop awareness about Corporate Accounting inconformity with the Provision of Company's Act and latest amendments thereto with adoption of Accounting Standards.

COURSE OUTCOME:

Students will be able to analyze and understand the accounting standards and thereby understand the financial position of companies.

Level of Knowledge: Analytical

Unit 1: PROFIT PRIOR TO INCORPORATION

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account

Unit 2: MERGERS AND ACQUISITION OF COMPANIES

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

Unit 3: INTERNAL RECONSTRUCTION

Meaning – Objective – Procedure – Form of Reduction – Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

Unit 4: LIQUIDATION OF COMPANIES

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration –Preparation of Liquidators Final Statement of Account.

REFERENCE BOOKS:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman. R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas
6. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal – Advanced Accountancy , Sultan Chand

Course Code	Duration	Course Title	L	T	P	C
BCOM16F3400	16 Weeks	HUMAN RESOURCE MANAGEMENT	2	1	0	3

COURSE OBJECTIVE:

The objective is to familiarize the students with concepts and principles of Human Resource Management.

COURSE OUTCOME:

Students will learn to handle the most important resource in an organization and will understand how talent can be acquired and retained for the growth of the organization.

Level of Knowledge: Conceptual

Unit 1:

- **HUMAN RESOURCE MANAGEMENT**

Introduction – Meaning of HRM – Objectives of HRM – Importance of HRM – Functions and Process of HRM – HR Manager - Duties and Responsibilities – Recent trends in HRM.

- **HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION**

Meaning – Importance of Human Resource Planning – Benefits of Human Resource Planning. Recruitment– Meaning – Methods of Recruitment. Selection – Meaning – Steps in Selection Process – Problems Involved in Placement.

Unit 2: INDUCTION AND TRAINING

Meaning, objective and purpose of Induction: Training- Need for training, benefits of training, identification of training needs and methods of training.

Unit 3: PERFORMANCE APPRAISAL AND COMPENSATION

Introduction – Meaning and Definition – Objectives – Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal. Compensation – Meaning of Compensation – Objectives of Compensation.

Unit 4:

- **PROMOTION AND TRANSFERS**

Meaning and Definition of Promotion - Purpose of promotion, basis of promotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing.

- **HUMAN RESOURCE DEVELOPMENT**

Meaning of HRD, Role of training in HRD, Knowledge Management, Knowledge Resources, Impact of Globalization on Human Resource Management, Problems in relation to Transnational and Multinationals.

REFERENCE BOOKS:

1. Aswathappa, Human Resource Management, Tat McGraw Hill.
2. Madhurimalall, Human Resource Management, HPH.
3. Reddy & Appanniah, Human Resource Management. HPH.
4. C.B. Mamoria, Personnel management, HPH.
5. Edwin Flippo, Personnel management, McGraw Hill.
6. Subba Rao, Personnel and Human Resources management, HPH.
7. S. Sadri & Others: Geometry of HR, HPH.
8. Rajkumar : Human Resource Management I.K. Intl
9. Michael Porter, HRM and human Relations, Jura & Co. Ltd.
10. Biswanath Ghosh, Human Resource Development and Management.
11. Rekha & Vibha – Human Resource Management, VBH.
12. K. Venkataramana, Human Resource Management, SHBP.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F3500	16 Weeks	Corporate Administration	2	1	0	3

COURSE OBJECTIVE:

The objective is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

COURSE OUTCOME:

Ability to understand company form of organization and procedures involved in formation of a company as well as ability to prepare legal documents necessary for incorporation of a company. It also develops the ability to conduct meeting.

Level of Knowledge: Conceptual

Unit 1: INTRODUCTION TO COMPANY

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.

Unit 2: FORMATION OF A COMPANY

Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.

Unit 3: COMPANY ADMINISTRATION

Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers -Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Unit 4: CORPORATE MEETINGS

Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting

- **FORMATION OF GLOBAL COMPANIES**

Meaning – Types – Features – Legal Formalities– Administration.

REFERENCE BOOKS:

1. S.N Maheshwari; Elements of Corporate Law, HPH.
2. Balchandran – Business Law for Management HPH
3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, VBH
4. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
5. M.C. Shukla & Gulshan: Principles of Company Law.
6. K. Venkataramana, Corporate Administration, SHBP.
7. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
8. C.L Bansal: Business and Corporate Law
9. M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
10. S.C. Kuchal: Company Law and Secretarial Practice.
11. S.C. Sharma : Business Law, I.K. International Publishers
12. S.N Maheshwari ; Elements of Corporate Law, Vikas Publishers

Course Code	Duration	Course Title	L	T	P	C
BCOM16F3600	16 Weeks	Indian Constitution and Human Rights	2	0	0	2

COURSE OBJECTIVE:

The objective of this course is to provide a comprehensive view of Indian Constitution and Human Rights.

COURSE OUTCOME:

Students will get an idea about Indian Constitution, Society and issues like development, equity and sustainability are addressed.

Level of Knowledge: Basic/Conceptual

Unit 1: Indian Constitutional Philosophy

- a) Features of the Constitution and Preamble
- b) Fundamental Rights and Fundamental Duties
- c) Directive Principles of State Policy

Unit 2: Union and State Executive, Legislature and Judiciary

- a) Union Parliament and State Legislature: Powers and Functions
- b) President, Prime Minister and Council of Ministers
- c) State Governor, Chief Minister and Council of Ministers
- d) The Supreme Court and High Court: Powers and Functions

Unit 3: Concept and Development of Human Rights

- a) Meaning Scope and Development of Human Rights
- b) United Nations and Human Rights- UNHCR
- c) UDHR 1948, ICCR 1996 and ICESCR 1966

Unit 4: Human Rights in India

- a) Protection of Human Rights Act, 1993 (NHRC & SHRC)
- b) First, Second and Third Generations- Human Rights
- c) Judicial Activities and Human Rights

Course Code	Duration	Course Title	L	T	P	C
BCOM16F3700	16 Weeks	E-COMMERCE	3	0	1	4

COURSE OBJECTIVE:

The objective is to expose the students to electronic modes of commercial operations.

COURSE OUTCOME:

This course helps students to understand how an integrated information system functions and how to utilize appropriate IT applications for success.

Level of Knowledge: Application

UNIT 1:E-Commerce

Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce B to B etc. Comparison of traditional commerce and e-commerce. E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. Advantages/ Disadvantages of e-commerce, web auctions, virtual communities, portals, e-business revenue models.

UNIT 2: SECURITY FOR E-BUSINESS

Security threats – An area view – implementing E-commerce security – encryption – Decryption, Protecting client computers E-Commerce Communication channels and web servers Encryption, SSL protocol, Firewalls, Cryptography methods, VPNs, protecting, networks, policies and procedures

UNIT 3: E-PAYMENTS

E-payment systems – An overview. B to C payments, B to B payments. Types of E- payment system – Credit card payment, debit cards, accumulating balance, online stored value payment systems, digital cash, digital (electronic) wallets, agile wallet, smart cards and digital cheques. Secure Electronic Transaction (SET) protocol

UNIT 4: E-BUSINESS MARKETING TECHNOLOGIES

E-Commerce and marketing B to B and B to C marketing and branding strategies. Web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM (customer relationship Management) system – permission marketing, affiliate marketing, viral marketing.

REFERENCE BOOKS:

1. Marriappa M – E- Commerce,
2. R. G. Saha, E-Business, HPH
3. M. Suman – E – Commerce & Accounting
4. Kalakota Ravi and A. B. Whinston : “Frontiers of Electronic Commerce”, Addison
5. Watson R T : “Electronic Commerce – the strategic perspective.” The Dryden press
6. Agarwala K.N and Deeksha Ararwala: “Business on the Net – Whats and Hows of E-Commerce”
7. Agarwala and Ararwala : “Business on the Net – Bridge to the online store front,”
8. Murthy CSV: “E. Commerce” Himalaya Publishing House Pvt.Ltd.
9. Diwan, Prag and Sharma, “Electronic Commerce – A manager guide to E-business”, Vanity Books International
10. P. Diwan, S. Sharma; “E-Commerce”, Excel Books.
11. JanalD.S : “Online Marketing Hand book.” Van Nostrand Reinhold Network
12. Kosiur David, “Understanding Electronic Commerce Microsoft”, press Washing-ton.
13. Minoli and Minol, “Web Commerce Technology Handbook”, TMH New Delhi.
14. Schneider Gary P, “Electronic Commerce- course Technology, Delhi.
15. Young Margaret Levine: “The complete reference to Internet”, TMH.
16. C.S.Rayudu: “Ecommerce and E Business”, HPH.
17. Kalakota Ravi: “E-business 2: Road map for success.” Pearson Education Ltd.
18. Kalkota Ravi. “Electronics Commerce”: A managers Guide.
19. Mariammal&SoundraRajan, E-business, SHB.

IV SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4100	16 Weeks	TAXATION - I	3	0	1	4

COURSE OBJECTIVE:

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

COURSE OUTCOME:

To enable the students to have proper knowledge about Income Tax in India and the procedure of computation of taxable income, net wealth and tax liability.

Level of Knowledge: Analytical

Unit 1: INTRODUCTION TO INCOME TAX

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation –Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Agricultural Income (including Scheme of Partial Integration – Theory Only) – Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

Unit 2:

- **EXEMPTED INCOMES**

Introduction – Exempted Incomes U/S 10 - Restricted to Individual Assessee.

- **RESIDENTIAL STATUS**

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit 3: INCOME FROM SALARY

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Problems on Income from Salary.

Unit 4: INCOME FROM HOUSE PROPERTY

Basis of Charge – Deemed Owners – Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

REFERENCE BOOKS:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.
4. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur &Narang: Income Tax.
6. 7 Lectures – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4200	16 Weeks	FINANCIAL MANAGEMENT	3	0	1	4

COURSE OBJECTIVE:

The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

COURSE OUTCOME:

To orient the students as to the latest developments occurring in the field of Finance with regard to Investments and Risk undertaking.

Level of Knowledge: Analytical

Unit 1: INTRODUCTION FINANCIAL MANAGEMENT

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

Unit 2: TIME VALUE OF MONEY

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

Unit 3:

• FINANCING DECISION

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Simple Problems.

• INVESTMENT & DIVIDEND DECISION

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share

Unit 4: WORKING CAPITAL MANAGEMENT

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital

REFERENCE BOOKS:

1. S N Maheshwari, Financial Management, Sultan Chand
2. Dr. Aswathanarayana.T – Financial Management, VBH
3. K. Venkataramana, Financial Management, SHBP.
4. G. Sudarshan Reddy, Financial Management, HPH

5. Roy – Financial Management, HPH
6. Khan and Jain, Financial Management, TMH
7. S. Bhat- Financial Management.
8. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
9. I M Pandey, Financial Management. Vikas Publication.
10. Prasanna Chandra, Financial Management, TMH
11. P.K Simha – Financial Management.
12. M. Gangadhar Rao & Others, Financial management
13. Dr. Alice Mani: Financial Management, SBH.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4300	16 Weeks	MANAGEMENT ACCOUNTING	3	0	1	4

COURSE OBJECTIVE:

The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

COURSE OUTCOME:

Students can analyze the financial data for decision making purpose.

Level of Knowledge: Analytical

UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING

Management Accounting: Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.
 Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.

UNIT 2: FUND FLOW ANALYSIS

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems.

UNIT 3: CASH FLOW ANALYSIS

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of Ind AS-7 (old AS 3) – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).

UNIT 4: RATIO ANALYSIS

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

REFERENCE BOOKS:

1. Dr. S.N. Maheswari , Management Accounting
2. Sexana, Management Accounting
3. SudhindraBhat- Management Accounting
4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting
6. Sharma and Gupta, Management Accounting
7. M Muniraju& K Ramachandra, Management Accounting
8. PN Reddy &Appanaiah, Essentials of Management Accounting.
9. J.Made Gowda - Management Accounting

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4400	16 Weeks	COSTING METHODS	3	0	1	4

COURSE OBJECTIVE

To familiarize the students on the use of cost accounting system in different nature of businesses.

COURSE OUTCOME:

To understand the significance of Cost accounting and relevant data for decision making in manufacturing industries and service industries.

Level of Knowledge: Analytical

Unit 1:

- **INTRODUCTION TO COSTING METHODS**

Costing methods – Meaning, Importance and Categories.

- **JOB AND BATCH COSTING**

Job costing: Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. **Batch costing:** Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing – problems.

Unit 2: PROCESS COSTING

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by-products costing – problems under reverse cost method.

Unit 3: CONTRACT COSTING

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

Unit 4: OPERATING COSTING

Introduction, Meaning and application of Operating Costing, - Power house costing or boiler house costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing – Problems on Transport costing.

REFERENCE BOOKS:

1. S P Iyengar, Cost Accounting.
2. Nigam and Sharma, Advanced Costing.
3. B.S. Raman, Cost Accounting.
4. K.S Thakur- Cost Accounting
5. M.N. Arora, Cost Accounting.
6. Ashish K Bhattacharyya: cost accounting for business managers.
7. N. Prasad, Costing.
8. Palaniappan and Hariharan : Cost Accounting, I.K. International Publishers
9. Jain & Narang, Cost Accounting
10. Ravi M. Kishore – *Cost Management*
11. Charles T Horngren, George Foster, Srikant M. Data – *Cost Accounting: A Managerial Emphasis*
12. Anthony R. N. – *Management Accounting Principles*
13. S. Mukherjee & A. P. Roychowdhury – *Advanced Cost and Management Accountancy*
14. J. Made Gowda Cost Accounting
15. Rathnam : Cost Accounting

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4500	16 Weeks	E-COMMERCE AND TALLY	2	0	1	3

COURSE OBJECTIVE:

The objective of the subject is to familiarize the students with E- Commerce models and Tally.

COURSE OUTCOME:

This course helps students to understand how an integrated information system functions and how to utilize appropriate IT and accounting packages like Tally for success.

Level of Knowledge: Application

UNIT 1.

- **E-Commerce**

Introduction, E-Commerce – Definition, History of E-commerce, Difference between E – Commerce and E - Business. Comparison of traditional commerce and e-commerce Advantages/ Disadvantages of e-commerce. E-Commerce business models – major B to B, B to C model, Consumer-to- Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. web auctions, virtual communities, portals, e-business revenue models.

- **HARDWARE AND SOFTWARE FOR E-BUSINESS**

Web server – Internet – World Wide Web - hardware and software for web servers, web hosting choices – shopping cart.

Unit 2: GETTING STARTED WITH TALLY

Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Other information, Company features and Inventory features.

Unit 3: CONFIGURING TALLY

General Configuration, Numerical symbols, accts/inv info – master configuration -voucher entry configuration. **Working in Tally:** Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry - Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

Unit 4: REPORTS IN TALLY:

Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception reports – printing reports – Types of Printing - Configuration of Options – Printing Format.

REFERENCE BOOKS:

1. Raydu – E Commerce, HPH
2. Suman. M – E Commerce & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : *Frontiers of Electronic Commerce*, Addison Wesley
4. Watson R T : *Electronic Commerce – the strategic perspective*. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: *Business on the Net – Whats and Hows of E-Commerce*
8. Agarwala K. N. and Deeksha Ararwala : *Business on the Net – Bridge to the online store front*, Macmillan, New Delhi.
9. P. Diwan / S. Sharma – E – Commerce
10. Srivatsava: E.R.P, I.K. International Publishers
11. Diwan, Prag and Sunil Sharma, *Electronic Commerce – A manager guide to E-business*, Vanity Books International, Delhi
12. Tally for Enterprise Solutions

SPECIALISATION:

I. ACCOUNTING & TAXATION

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4A11	16 Weeks	ADVANCED ACCOUNTING	3	0	1	4

COURSE OBJECTIVES:

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

COURSE OUTCOME:

Students will be able to get proper understanding about accounting procedures with respect to various organisations.

Level of Knowledge: Analytical

UNIT 1: ACCOUNTS OF BANKING COMPANIES

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

UNIT 2: ACCOUNTS OF INSURANCE COMPANIES

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

UNIT 3:

• INFLATION ACCOUNTING

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

• FARM ACCOUNTING

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.

UNIT 4: INVESTMENT ACCOUNTING

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems

REFERENCE BOOKS:

1. Made Gowda – Advanced Accounting, HPH
2. Jawaharlal, Managerial Accounting, HPH
3. S.N. Maheswari , Advanced Accountancy, Vikas Publishers
4. R. Venkataramana, Advanced Accountcy, VBH.
5. Soundrarajan A & K. Venkataramana, Advanced Accountancy, SHBP.
6. S. P. Jain and K. L. Narang – advanced accountancy, Kalyani
7. R L Gupta, Advanced Accountancy, Sultan Chand
8. Shukla and Grewal, Advanced Accountancy, S Chand

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4A12	16 Weeks	BUSINESS TAXATION- I	3	0	1	4

COURSE OBJECTIVE:

The objective is to equip students with the application of principles and provisions of Central sales tax, Customs act, Central excise, value added tax, Service tax laws, and provide an insight into practical aspects and apply the provisions of tax laws to various situations.

COURSE OUTCOME:

Proper understanding about various indirect taxes in India. Proficiency to compute taxable value of goods and services as per the provisions of various Acts. Essential knowledge about the administrative aspects of Indirect taxes in India.

Level of Knowledge: Analytical

Unit 1: CENTRAL SALES TAX / G.S.T (GOODS & SERVICES TAX)

Objects and basic scheme of CST act, Meaning – Dealer – Business – Sale – Goods – declared goods, Turnover – Sale Price – Sales Exempt from Central Sales Tax, interstate and intra state sale, sales in the course of imports and exports, registration under CST act, – Problems on Central Sales Tax.

Unit 2: CUSTOMS ACT

Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty

Unit 3: CENTRAL EXCISE

Procedures relating to Levy, Valuation and Collection of Duty, Types of Duty, Nature of Excise Duties – Cenvat Credit – Classification of Excisable Goods – Valuation of Excisable Goods – Important Central Excise Procedures – Problems.

Unit 4: VALUE ADDED TAX

Basic Concepts of Value Added Tax – Dealer – Registered Dealer – Sales – Turnover – Input VAT – Output VAT – Goods – Capital Goods – Exempted Sales, Zero rated sale – Merits and Demerits of VAT – Features and Methods of VAT – Variants of VAT – Methods of Computation of VAT (Simple Problems)

REFERENCE BOOKS:

1. R.K.Jain: Customs Law Manual and Customs Tariff of India.
2. Taxmann's: Central Excise Manual and Central Excise Tariff.
3. Taxmann's: CENVAT Law and Procedure.
4. TN Manoharan, Income Tax Law including VAT/Service Tax, Snow White Publications
5. S.Bhat: Taxation Management
6. G. Sekar, Income Tax, Service Tax and VAT, C. Sitaraman & Co. Pvt. LTD.
7. Karnataka Value added tax Act, 2003 published by Karnataka Law Journal Publications Bangalore - 560009
8. Santhil & Santhil : Business taxation.
9. V.S.Datey: Indirect Taxes – Law and Practice.
10. R.G Saha, Usha Devi & Other – Taxation – HPH
11. 7 Lecturers Business Taxation – I, VBH

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5A13	16 Weeks	BUSINESS TAXATION - II	3	0	1	4

COURSE OBJECTIVE:

To acquaint with students proper knowledge about collection and administration of various indirect taxes and their importance in public Finance of India

COURSE OUTCOME:

Proper understanding about various indirect taxes in India. Proficiency to compute taxable value of goods and services as per the provisions of various Acts. Essential knowledge about the administrative aspects of Indirect taxes in India.

Level of Knowledge: Analytical

Unit 1: SERVICE TAX

Meaning and Definition – Features of Service Tax – Levy and Collection of Service Tax – Service Tax Administration – Exemptions from Service Tax – Taxable Services – Determination of Service Tax Liability (Simple Problems)

Unit 2: WEALTH TAX

Basis of Charge – Assessment Year – Valuation Date – Net Wealth – Deemed Assets – Exempted Assets – Problems on Wealth Tax of individuals and firms.

Unit 3: ASSESSMENT OF FIRMS

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest and Capital, Salary, Commission, Remuneration received by partners and computation of Firms total income.

Unit 4: ASSESSMENT OF COMPANIES

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) – Computation of Tax Liability.

REFERENCE BOOKS:

1. Vinod K Singhania – "Direct Taxes - Law and Practice", Taxmann Publications
2. H C Mehrotra and Goyal, "Direct Taxes", SahityaBhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
5. Santhil&Santhil : Business taxation.
6. S. Bhat – Taxation Management.
7. Singhania : Income Tax
8. V.S.Datey: Indirect Taxes – Law and Practice.
9. R. G. Saha, Usha Devi & Others – Taxation – HPH
10. 7 Lecturers Business Taxation – II, VBH

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5A14	16 Weeks	INTERNATIONAL FINANCIAL REPORTING STANDARDS	3	0	1	4

COURSE OBJECTIVE:

The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.

COURSE OUTCOME:

Students will be able to acquire knowledge, comprehension and capability to apply in the real world scenario of accounting concepts, principles and interpretations as per IFRS issued by IASB.

Level of Knowledge: Conceptual

Unit 1 International Financial Reporting Standards:

Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 – 15 - List of International accounting standards issued by IASB.

Unit 2 Accounting for Assets and Liabilities

Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (**Only Theory**). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. - **Simple problems**

Unit 3 Presentation of Financial Statements:

Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non-current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – **Practical problems on each element.**

Unit 4

- **Accounts of Groups:**

Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value – **Practical problems.**

- **Disclosure Standards**

Related party disclosure, Earnings per share, interim financial reporting, Insurance contracts, Operating segments. (**Theory Only**).

REFERENCE BOOKS:

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

II. FINANCE

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4F11	16 Weeks	CORPORATE FINANCIAL POLICY	3	0	1	4

COURSE OBJECTIVE

The objective is to familiarize the students with Corporate Financial Policies and their impact on Business.

COURSE OUTCOME:

Students will be able to apply corporate financial policies and will be able to understand how to maximize wealth of the organisation.

Level of Knowledge: Analytical

Unit 1: FINANCIAL POLICY

Meaning – Scope - Interface of Corporate Financial Policy and other Managerial Functions – Decision in Corporate Financing Policy – Debt Financing – Internal Financing - Factors to be considered in formulating Financing Policy – Problems on EPS and Point of Indifference.

Unit 2: COST OF CAPITAL

Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.

Unit 3: CORPORATE FINANCIAL GOALS

Mission - Vision – Profit Maximization - Wealth Maximization – Economic & Business Environment – Sustained Growth Approach – Fund availability – Maximizing Growth - Growth Potential of a Single Product Company - Growth Potential of Multi Product Company.

Unit 4:

- **MERGERS AND ACQUISITIONS**

Meaning - Reasons – Types of Combinations - Forms of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations - Meaning and Significance of P/E Ratio. Problems on Exchange Ratio and Impact of Merger on EPS and Market Price.

- **CORPORATE VALUATION**

Meaning of Corporate Valuation – Methods of Corporate Valuation – Reasons for Corporate Valuation – Different approaches for Corporate Valuation - Valuation of Bonds and Intangible Assets – Valuation of Bonds and Shares – Problems.

REFERENCE BOOKS:

1. I M Pandey, Financial management, Vikas Publication
2. R P Rustagi, Financial management, Sultan Chand
3. J C Vanhorne, Financial management, PHI
4. K. Venkataraman, Corporate Financial Policy, SHBP.
5. Sudhindra Bhat; Corporate Finance, PHI
6. Nishikanta Jha ; Mergers Acquisitions and Corporate Restructurings
7. Shashi K Gupta : Corporate Financial Policy ,Kalyani Publication
8. O.P Agarwal: Corporate Financial Policy ,HPH
9. Ghousia Khatoon: Corporate Financial Policy ,VBH

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4F12	16 Weeks	INTERNATIONAL FINANCE	3	0	1	4

COURSE OBJECTIVES:

To familiarize the students with International Financial environment, instruments and institutions.

COURSE OUTCOME:

Students will be able to understand International financial environment, Foreign exchange flows, Foreign exchange markets and payment.

Level of Knowledge: Conceptual

UNIT 1: INTRODUCTION TO INTERNATIONAL FINANCE

Issues involved in International Business and Finance, methods of payment, International Monetary system – Fundamental terms and concepts – Home currency – foreign currency – direct quote – indirect quote – bid and ask, spot and forward rate - appreciation and depreciation – cross currency rates.

UNIT 2: FOREIGN EXCHANGE AND BALANCE OF PAYMENTS

Forex Market & Its Intermediaries, ADR, Foreign Exchange Rate, Theories of Foreign Exchange Rate Determination. Components of Balance of Payments – Disequilibrium in the balance of payments- methods of correction of disequilibrium.

UNIT 3:

- **INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS.**
Meaning-Definition-International Financial Markets-Globalization of Capital markets, Innovation in foreign securities and International Portfolio Management.
- **FOREIGN EXCHANGE RISK**
Exchange risks – Hedging, Forward, Future, Swaps, Options -Valuation of future and swaps valuation of options and efficiency of the exchange market.

UNIT 4: INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY

The IMF, International liquidity and SDR's (special drawing rights) – International bank for reconstruction and development (World Bank), International development association, International investment guarantee agency.

REFERENCE BOOKS:

1. Avadhani B.K, International Finance Theory and Practice, HPH
2. Aswathanarayana T & K. Rajeswari – International Finance – VBH
3. K. Venkataramana, International Finance, SHBP.
4. Harris Manville, International Finance.
5. MadhuVij, International Finance, Excel Books
6. Keith Pibean, International Finance, McMillan
7. Timothy Carl Kesta, Case and Problems in International Finance.
8. R.M Srivastava , Multinational Financial Management, Pragathi Publications
9. P.A. Apte, International Financial Management, TMH
10. Somanath : International Financial Management I.K. Intl

11. Levi, International Marketing Management.
12. Bandar D.C, International Finance.
13. Murthy E.N, International Finance & Risk Management.
14. M.L. Verma, Foreign Trade & Management in India.
15. Rao and Chary, International Finance.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5F13	16 Weeks	ADVANCED FINANCIAL MANAGEMENT	3	0	1	4

COURSE OBJECTIVE

The objective of this subject is to familiarize the students with Advanced Financial analysis and decision making.

COURSE OUTCOME:

To orient the students as to the latest developments occurring in the field of Finance with regard to Investments and Risk undertaking.

Level of Knowledge: Analytical

Unit 1: INVESTMENT DECISIONS AND RISK ANALYSIS

Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems.

Unit 2: SOURCES OF CAPITAL

Long Term Sources – Meaning – Equity Shares – Preference Shares – Debentures – Differences between Shares & Debentures – Retained Earnings – Long Term Loans and Loans from Financial Institutions.

Unit 3:

- **CAPITAL STRUCTURE THEORIES**

Introduction – Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems.

- **DIVIDEND THEORIES**

Introduction – Irrelevance Theory – MM Model. Relevance Theories - Walter Model - Gordon Model – Problems on Dividend Theories.

Unit 4: PLANNING AND FORECASTING OF WORKING CAPITAL

Concept of Working Capital – Determinants of Working Capital – Estimating Working Capital Needs – Operating Cycle – Cash Management – Motives of Holding Cash – Cash Management Techniques – Preparation of Cash Budget – Receivables Management – Preparation of Ageing Schedule and Debtors Turnover Ratio – Inventory Management Techniques – Problems on EOQ.

REFERENCE BOOKS:

1. Narendra Singh Advanced Financial Management
2. Muniraju – Advanced Accounting Management, HPH.

3. K. Venkataramana, Advanced Financial Management, SHBP.
4. Avadhani - Advanced Accounting Management, HPH
5. GhousiaKhatoon, Mahanada B. C. Advanced Financial Management VBH
6. S N Maheshwari, Financial Management Principles and Practice, Sultan Chand
7. Khan and Jain, Financial Management, Tata McGraw Hill
8. SudhindraBhat ; Financial Management, Prentice Hall of India
9. Sharma and Sashi Gupta, Financial Management, Kalyani Publication
10. I M Pandey, Financial Management. Vikas Publication
11. Prasanna Chandra, Financial Management, Tata McGraw Hill
12. R.M Srivastava ; Financial Management & Policy, Sterling publishers

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5F14	16 Weeks	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	3	0	1	4

COURSE OBJECTIVE

The objective is to familiarize the students about investment decisions and Portfolio Management.

COURSE OUTCOME:

The course mainly helps students to understand the role and significance of risk management, critical understanding of derivative markets and instruments.

Level of Knowledge: Analytical

Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT

Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in Investment Decision – Investment Avenues

Unit 2: SECURITY ANALYSIS

Introduction – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism
Assumptions of Technical Analysis.

Unit 3:

- **MODERN PORTFOLIO THEORY**

Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model.

- **PORTFOLIO MANAGEMENT**

Markowitz Model – Sharpe Model – Jensen and Treynor Model

Unit 4: GLOBAL MARKETS

Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and Domestic Markets

REFERENCE BOOKS:

1. Avadhani, Investment Analysis and Portfolio Management, HPH

2. Preeti Singh - Security Analysis and Portfolio Management, HPH
3. K. Venkataramana, Security Analysis and Portfolio Management, SBHP.
4. Kevin, Investment and Portfolio Management
5. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill
6. Sudhindra Bhat- Security Analysis and Portfolio Management Fischer and Jordan, Security Analysis and Portfolio Management, Prentice Hall
7. A.P. Dash : Security Analysis and Portfolio Management I.K. Intl
8. Rohini Singh - Security Analysis and Portfolio Management
9. Punithvathy Pandian – Security analysis & portfolio Mgt

III. BANKING AND INSURANCE

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4B11	16 Weeks	INTRODUCTION TO BANKING AND INSURANCE	3	1	0	4

COURSE OBJECTIVE: To impart knowledge about the basic principles of the banking and insurance.

COURSE OUTCOME:

Students will be able to have a thorough understanding about Banking & Insurance business.

Level of Knowledge: Conceptual

Contents

Unit 1

Origin of banking: definition, Types of deposits, Origin and growth of commercial banks in India. India's Approach to banking Sector Reforms, International security standards in banking, Global Financial Crisis and India's banking Sector.

Unit 2

Achievements of Financial Sector Reforms and Areas of Concern. Technological Channels for the Delivery of Financial Services, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks.

Unit 3

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitization of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL) Basel I, Basel II, Migration to Basel II Norms, Balance Sheet of a Bank; special items, off balance sheet items.

Unit 4

- Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution.
- Legal Aspects of insurance contract, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999. Bancassurance.

REFERENCE BOOKS:

1. Bhasin, Niti, *Indian Financial System : Evolution and Present Structure*, New Century Publications
2. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Saxena, G.S., *Legal Aspects of Banking Operations*, Sultan Chand and Sons
5. Gupta, P.K., *Insurance and Risk Management*, Himalaya Publishing House
6. Mishra, M.N., *Principles and Practices of Insurance*, S. Chand and Sons.
7. Black, K. and H.D. Skipper, *Life and Health Insurance*, Pearson Education
8. Vaughan, E.J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
9. Suri, Niti, *Banking and Financial Institution*, New Century Publications.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F4B12	16 Weeks	INTERNATIONAL BANKING & FOREX MANAGEMENT	3	1	0	4

COURSE OBJECTIVE

The objective of this subject is to enable the students to understand the various concepts of international banking and foreign exchange rate determination.

COURSE OUTCOME:

Students will be able to grasp the basic principles of International banking and Forex market.

Level of Knowledge: Conceptual

UNIT1 : INTRODUCTION TO INTERNATIONAL BANKING

Introduction – Meaning – Functions – Financing of Exports – Financing of Imports – International Payment Systems.

UNIT 2 :

- **INTERNATIONAL CAPITAL MARKETS**

Introduction – Meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and Stable flows – Interest Rate Differentials - Demand for and supply of funds across borders.

- **OFFSHORE BANKING CENTRES**

Introduction – Meaning – Role in International Financing – Global Balance sheet of banks – Asset and Liability Management of Foreign Banks.

UNIT 3: FOREIGN EXCHANGE AND MARKETS

Introduction – Meaning – Elements – Importance – Evolution of Exchange Rate System – International Monetary System – Gold Standard – Types of Exchange Rates – Fluctuations in Foreign Exchange rates – Causes and Effects – Need for Stable Foreign Exchange Rates – Determination of Exchange rates – Theories of Determination of Foreign Exchange Rates.

UNIT 4: FOREX MARKET IN INDIA

Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange markets in India – Mechanism to settle the problems – Role of RBI in settlement of foreign exchange problems in India.

REFERENCE BOOKS:

1. Harris Manville, International Finance.
2. Keith Pibean, International Finance.
3. MadhuVij, International Finance.
4. Timothy Carl Kesta, Case and Problems in International Finance.
5. Avadhani B.K, International Finance Theory and Practice.
6. Somanatha: International Financial Management I.K. International Publishers
7. P.A. Apte, International Financial Management.
8. Levi, International Marketing Management.
9. Chaudhuri & Agarwal Foreign Trade & Foreign Exchange, HPH

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5B13	16 Weeks	LIFE & GENERAL INSURANCE	3	1	0	4

COURSE OBJECTIVE:

The objective is to enable the students to understand various aspects of Life & General Insurance.

COURSE OUTCOME:

Students will get a comprehensive knowledge of Life & General insurance policies.

Level of Knowledge: Conceptual

Unit 1: INTRODUCTION TO LIFE INSURANCE

Introduction to Life Insurance - Principles of Life Insurance - Life insurance products, pensions and annuities - Life insurance underwriting - Need for selection - Factors affecting rate of mortality - Sources of data - Concept of extra mortality - Numerical methods of undertaking – Occupational hazards.

Unit 2:

- **LEGAL ASPECTS OF LIFE INSURANCE**

Legal Aspects of Insurance - Indian contract Act, special features of Insurance contract. Insurance laws, Insurance Act, LIC Act, IRDA Act.

- **CLAIM MANAGEMENT & RE-INSURANCE**

Claim Management - Claim Settlement - Legal Framework - Third party Administration, Insurance ombudsman - Consumer Protection Act - Re-Insurance in Life Insurance - Retention Limits Methods of Re-insurance.

Unit 3: INTRODUCTION TO GENERAL INSURANCE

Introduction to General Insurance. Principles of General Insurance. Types of General Insurance - Personal general insurance products (Fire, Personal Liability, Motors, Miscellaneous Insurance). Terminology, clauses and covers. Risk assessment, underwriting and ratemaking. Product design, development and evaluation. Loss of Provincial control.

Unit 4: INSURANCE INDUSTRY

Insurance Industry - Brief History - Pre Nationalization and post nationalization - Current scenario - Re-Insurance - Functions, Methods of Re-Insurance.

REFERENCE BOOKS:

1. Annie Stephen L – HPH
2. P. PeryaSwamy ;Principles and Practice of Life Insurance
3. Raman B, Your Life Insurance Hand Book
4. William C. Arthur, Risk Management and Insurance
5. G. Krishna Swamy: A Text book on Principles and Practices of Life Insurance
6. Gopal Krishnan, Liability Insurance
7. Aramvalarthan : Risk Management I.K. Intl
8. Mishra M.N, Insurance Principles and Practice
9. Bose A.K, Engineering Insurance
10. Fire Insurance Claim – Insurance institute of India
11. P. K Gupta; Insurance & Risk Management

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5B14	16 Weeks	MARKETING OF INSURANCE PRODUCTS	3	1	0	4

COURSE OBJECTIVE:

The objective is to enable the students to acquire skills in Marketing of Insurance Products

COURSE OUTCOME:

Students will develop ability to market insurance products.

Level of Knowledge: Conceptual

Unit 1: INTRODUCTION TO MARKETING IN THE INSURANCE INDUSTRY

The role of the customer in marketing, The definition of marketing, Marketing and other related business functions within the insurance industry, Creating a marketing strategy for insurance products, Impact of external and internal factors on the marketing strategy, External considerations including: Social – Economic – Competition – Technological – Ecological and Meteorological –Consumer protection, Internal considerations including: Structure - Behaviour – Values.

Unit 2: MARKETING THEORY AND CONCEPTS IN THE INSURANCE INDUSTRY

Insurance customers and their buying patterns, Supply and demand in the insurance industry(including insurance cycle), The marketing mix, Segmentation of existing and prospective customers, Competitive positioning, Differentiation of the product, Financial Value Chain analysis, Portfolio management, The life cycle of insurance products, Analyzing existing insurance customers, Core competencies, Internal auditing of marketing practices, SWOT analysis.

Unit 3: DEVELOP A MARKETING STRATEGY FOR INSURANCE PRODUCTS

Identifying segments in insurance customers, Customer's attributes and behavior, Using data from customer relationship management systems to feed into strategy, Identifying competitors, Competitor's portfolio of offerings and position, Developing a portfolio of opportunities, Scenario testing, Taking a position in the market, Value and supply chain analysis, Pricing, Regulation, Branding insurance products and services, Establishing a brand, The importance of branding, Brand awareness, Brand extension, White labeling

Unit 4: IMPLEMENT AND DELIVER A MARKETING STRATEGY

Communicating the marketing message for insurance products and services, The marketing

communications portfolio, The marketing message, E-marketing, Advertising, Sales and accountmanagement, Public relations, Promotion, Sponsorship, Emergency communications plan, Distributing insurance and finance products and services, Different channels for distribution(including Call centers), Distribution options: Financial advisers – Intermediaries / brokers – Directselling – Financial institutions, including bank assurance – Aggregators – Other organizationsdistributing insurance, Risk assessment, Service delivery, Customer experience, including claims,Managing the customer relationship.

REFERENCE BOOKS:

1. Marketing: concepts and strategies. Sally Dibb ... [et al]. 5th European ed. Boston, Massachusetts: Houghton Mifflin, 2005.
3. The marketing casebook. Sally Dibb, Lyndon Simpkin. 2nd ed. London: Thomson Learning, 2001.
4. Marketing management. Philip Kotler. 13th ed. London: Pearson Education, 2009.
5. Marketing planning for financial services. Roy Stephenson. Aldershot, Hants: Gower, 2005.
6. A Mishra/A Mishra – Marketing strategy.
7. Marketing strategy: the difference between marketing and markets. Paul Fifield. 3rd ed. London: Butterworth- Heinemann, 2007.
9. 7. Marketing theory: a student text. Michael J Baker. London: Thomson Learning, 2000.
10. 8. Principles of marketing. Philip Kotler, Gary Armstrong. 12th ed. International ed. Upper Saddle River, New Jersey: Pearson Education, 2008
12. 9. Innovative Marketing balancing Commercial goals & Corporate responsibility

V SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5100	16 Weeks	TAXATION II	3	0	1	4

COURSE OBJECTIVE:

The Objective of this subject is to make the students to understand the computation of Taxable Income and Tax Liability of individuals.

COURSE OUTCOME:

Students will able to compute taxable income under five different heads of Income.

Level of Knowledge: Analytical

Unit 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

Unit 2: CAPITAL GAINS

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

Unit 3: INCOME FROM OTHER SOURCES

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

Unit 4:

- **DEDUCTIONS FROM GROSS TOTAL INCOME**

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. (80 G & 80 GG together should not be given in one problem)

- **SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS**
08Hrs

Meaning –Provision for Set-off & Carry forward of losses (Theory only). Computation of Total Income and Tax Liability of an Individual Assessee (Problems– in case of income from salary & house property- computed income may be given).

REFERENCE BOOKS:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, SahityaBhavan
8. 7 Lecturer Income Tax – VBH

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5200	16 Weeks	BUSINESS ETHICS & CORPORATE GOVERNANCE	3	1	0	4

COURSE OBJECTIVE:

The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.

COURSE OUTCOME:

Students will be able to analyze a number of topical fields surrounding today's businesses. They will also be able to evaluate corporate governance mechanisms and how they are related to different sets of stakeholders

Level of Knowledge: Conceptual

Unit 1: BUSINESS ETHICS

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

Unit 2:

- **PERSONAL ETHICS**

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

- **ETHICS IN MANAGEMENT**

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management - Technology Ethics and Professional ethics.

Unit 3: ROLE OF CORPORATE CULTURE IN BUSINESS

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

Unit 4: CORPORATE GOVERNANCE

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

REFERENCE BOOKS:

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. Bholanath Dutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nirmala, KarunakaraReaddy : Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.
6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles , Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics in Management and Indian ethos.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5300	16 Weeks	INDIAN FINANCIAL SYSTEM	3	1	0	4

COURSE OBJECTIVE

The objective of this subject is to familiarize the students with regard to structure, organization and working of financial system in India.

COURSE OUTCOME:

Students will be able to get an overview Indian Financial System and Financial Institutions.

Level of Knowledge: Conceptual

Unit 1:

- **FINANCIAL SYSTEM**

Introduction – Meaning – Classification of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market.

- **FINANCIAL INSTITUTIONS**

Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.

Unit 2: COMMERCIAL BANKS

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks. Narasimham committee report on banking sector reforms.

Unit 3: REGULATORY INSTITUTIONS

Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives.

Unit 4: FINANCIAL SERVICES

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

REFERENCE BOOKS:

1. Vasantha Desai: The Indian Financial System, HPH
2. G. Ramesh Babu; Indian Financial System. HPH
3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. Dr. Alice Mani: Indian Financial System, SBH.
6. L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
7. M Y Khan: Indian Financial System, TMH
8. A Datta ; Indian Financial System, Excel Books
9. D.K. Murthy and Venugopal : Indian Financial System I.K. International Publishers
10. P N Varshney& D K Mittal: Indian Financial System, Sulthan Chand & Sons
11. E Gardon& K Natarajan: Financial Markets & Services, HPH
12. S.C. Sharma and Monica : Indian Financial System I.K. International Publishers
13. K. Venkatramana, Indian Financial System, SHBP.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5400	16 Weeks	BUSINESS RESEARCH METHODS	3	0	1	4

COURSE OBJECTIVE:

The objective is to create an awareness of the Process of Research, the tools and techniques of research and generation of reports

COURSE OUTCOME:

Student will be able to understand and execute research assignment in particular applied research domain.

Level of Knowledge: Application

Unit 1: INTRODUCTION TO RESEARCH

Meaning – Objectives – Types of Research – Scope of Research – Research Approaches – Research Process – Research Design – Research Methods Vs Research Methodology - Steps in Research – Problem Formulation – Statement of Research Objective – Exploratory – Descriptive – Experimental Research.

Unit 2:

- **METHODS OF DATA COLLECTION**

Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size.

- **TOOLS FOR COLLECTION OF DATA**

Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of Appropriate Statistical Techniques

Unit 3: STATISTICAL METHODS

Tabulation of data - Analysis of data –Testing of Hypothesis, Advanced techniques – ANOVA, Chi-Square - Discriminant Analysis - Factor analysis, Conjoint analysis - Multidimensional Scaling - Cluster Analysis (Concepts Only).

Unit 4: REPORT WRITING

Types of Reports, Business, Technical and Academic Report writing – Methodology Procedure – Contents – Bibliography

REFERENCE BOOKS:

1. O.R.Krishnaswamy; Research methodology in Social Sciences, HPH, 2008.
2. R. Divivedi: Research Methods in Behavior Science, Macmillan India Ltd., 2001.
3. J.K. Sachdeva: Business Research Methodology HPH
4. S.N. Murthy, V. Bhojanna: Business Research Methods Excel Books
5. Levin &Rubin: Statistics for Management, Prentice Hall of India, 2002
6. Gupta S; Research Methodology and Statistical Techniques, Deep & Deep Publication (P) Ltd., 2002
7. Thakur D: Research Methodology in Social Sciences, Deep & Deep Publications (P) Ltd.,1998.
8. Tripathi P.C:A Textbook of Research Methodology, Sultan Chand & Sons, 2002.
9. Cooper: Business Research Methods 6th edition, MC Graw Hill,
10. C.R. Kothari, Research Methodology, Vikas Publications
11. Usha Devi N, Santhosh Kumar - Business Research Methodology

Course Code	Duration	Course Title	L	T	P	C
BCOM16F5500	16 Weeks	CORPORATE RISK MANAGEMENT	3	0	1	4

COURSE OBJECTIVE:

The objective is to expose students to acquire skills in Risk Management.

COURSE OUTCOME:

Students will acquire skill in analyzing risk and will be able to manage risk.

Level of Knowledge: Conceptual

Unit 1:

- **INTRODUCTION TO RISK MANAGEMENT**

Introduction to risk management- elements of uncertainty peril, hazards – types, risk management process - definition, types and various means of managing risk – limitations of risk management.

- **SOURCES OF RISK AND EXPOSURE**

Sources of risk and exposure, pure risk and speculative risk, acceptable and non- acceptable risks, static and dynamic risk, various elements of cost of risk.

Unit 2: CORPORATE RISK MANAGEMENT

Corporate risk management, riskiness of returns, -approaches and processes of corporate risk management, management of business risk, currency and interest rate risk, assets and liability management, - guidelines and tools of risk management.

Unit 3: DERIVATIVES AS RISK MANAGEMENT TOOLS

Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.

Unit 4: HEDGING & OPTIONS

Hedging risks with currency and interest rate futures, index future and commodity futures, Fundamental concepts of options and hedging and risk management with options, Fundamental of currency and interest rate swaps- risk management with swaps, Fundamental concepts of VAR approach and insurance.

REFERENCE BOOKS:

1. Gopal Krishnan, Liability Insurance
2. Mishra M.N, Insurance
3. Mishra M.N, Insurance Principles and Practice
4. Bose A.K, Engineering Insurance
5. Fire Insurance Claim – Insurance institute of India
6. N. Gulati –Risk Management
7. Aramvalathan : Risk Management I.K. International Publishers
8. Life Insurance Claims - Insurance institute of India
9. Gupta S.P, Liability and Engineering Insurance
10. Gupta S.P, Marine Insurance Claim
11. G. Kotheshwar Rao – Risk Management

VI SEMESTER

Course Code	Duration	Course Title	L	T	P	C
BCOM16F6100	16 Weeks	ENTREPRENEURSHIP DEVELOPMENT	3	1	0	4

COURSE OBJECTIVE:

To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

COURSE OUTCOME:

Students develop an understanding of business which can assist them in promotion of small business concept and aid in the transition of occupations especially in rural / urban areas to set up small businesses.

Level of Knowledge: Conceptual

Unit 1: ENTREPRENEURSHIP

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur

Unit 2: SMALL SCALE INDUSTRIES

Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.

Unit 3: FORMATION OF SMALL SCALE INDUSTRY

Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.

Unit 4:

- **PREPARING THE BUSINESS PLAN (BP)**

Meaning – importance – preparation – BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.

- **PROJECT ASSISTANCE**

Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

REFERENCE BOOKS:

1. Vasanth Desai, Management of Small Scale Industry, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Dr. Venkataramana ; Entrepreneurial Development, SHB Publications
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. Rekha & Vibha – Entrepreneurship Development, VBH

6. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
7. B. Janakiraman ,Rizwana M: Entrepreneurship Development, Excel Books
8. Srivastava, A Practical Guide to Industrial Entrepreneurs
9. Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
10. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
11. Bharusali, Entrepreneur Development
12. Satish Taneja ; Entrepreneur Development
13. VidyaHattangadi ; Entrepreneurship
14. N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers

Course Code	Duration	Course Title	L	T	P	C
BCOM16F6200	16 Weeks	STOCK AND COMMODITY MARKETS	3	1	0	4

COURSE OBJECTIVE:

The objective is to provide students with a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.

COURSE OUTCOME:

This course will enable students in online trading of stocks and commodity.

Level of Knowledge: Conceptual

Unit 1 AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS:

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.

Unit 2 STOCK MARKET:

History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).

Unit 3 TRADING IN STOCK MARKET:

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers –Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd.(CSDL) (in brief).

Unit 4

- **COMMODITIES MARKET:**

History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market –physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.

- **TRADING IN COMMODITY MARKETS:**

Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities

REFERENCE BOOKS:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
3. K. Venkataramana, Stock & Commodity Markets, SHBP.
4. B. Kulkarni – Commodity Markets & Derivatives.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
6. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
7. Srivastava R.M ; Management of Indian Financial Institutions
8. Pallavi Modi : Equity – The Next Investment Destination
9. Prsismi – Indian Financial System
10. GhoshiaKhatun – Stock & Commodity Markets, VBH.

Course Code	Duration	Course Title	L	T	P	C
BCOM16F6300		MAJOR PROJECT / INTERNSHIP	0	2	7	9

CAREER COUNSELING AND PLACEMENT

Having a degree will open doors to the world of opportunities for you. But Employers are looking for much more than just a degree. They want graduates who stand out from the crowd and exhibit real life skills that can be applied to their organizations. Examples of such popular skills employers look for include:

- Willingness to learn
- Self motivation
- Team work
- Communication skills and application of these skills to real scenarios
- Requirement of gathering, design and analysis, development and testing skills
- Analytical and Technical skills
- Computer skills
- Internet searching skills
- Information consolidation and presentation skills
- Role play
- Group discussion, and so on

REVA University therefore, has given utmost importance to develop these skills through variety of training programs and such other activities that induce the said skills among all students. A full-fledged Career Counseling and Placement division, namely Career Development Center (CDC) headed by well experienced senior Professor and Dean and supported by dynamic trainers, counselors and placement officers and other efficient supportive team does handle all aspects of Internships and placements for the students of REVA University. The prime objective of the CDC is to liaison between REVA graduating students and industries by providing a common platform where the prospective employer companies can identify suitable candidates for placement in their respective organization. The CDC organizes pre-placement training by professionals and also arranges expert talks to our students. It facilitates students to career guidance and improve their employability. In addition, CDC forms teams to perform mock interviews. It makes you to enjoy working with such teams and learn many things apart from working together in a team. It also makes you to participate in various student clubs which helps in developing team culture, variety of job skills and overall personality.

The need of the hour in the field of Commerce is efficient leaders of repute, who can deal the real time problems with a flavour of innovation. This kept in focus, the CDC has designed the training process, which will commence from second semester along with the curriculum. Special coaching in personality development, career building, English proficiency, reasoning, puzzles, leadership, and strategic management and communication skills to every student of REVA University is given with utmost care. The process involves continuous training and monitoring the students to develop their soft skills

including interpersonal skills that will fetch them a job of repute in the area of his / her interest and march forward to make better career.

The University has recognized skill development and industry relationship as its very important activities. Therefore, the University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director has been established to facilitate skill related training to REVA students and other unemployed students around REVA campus. The center conducts variety of skill development programs to students to suite to their career opportunities. Through this skill development centre the students shall compulsorily complete at least two skill / certification based programs before the completion of their degree. The University has collaborations with Industries, Corporate training organizations, research institutions and Government agencies like NSDC (National Skill Development Corporation) to conduct certification programs. REVA University has been recognised as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana.

The University has signed MOU's with Multi-National Companies, research institutions, Government agencies like NSDC (National Skill Development Corporation) and universities abroad to facilitate greater opportunities of employability, students' exchange programs for higher learning and for conducting certification programs.

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FACULTY MEMBERS

SL. NO.	Name of the Faculty	Designation
1	Prof. Shubha .A	Director
2	Dr. M.Subramanyam	Associate Professor
3	Dr. Harani B	Assistant Professor
4	Dr. Lokanadha Reddy	Assistant Professor
5	Mr. G Kantharaju	Assistant Professor
6	Mr. Harsha J	Assistant Professor
7	Mr. Nagaraju L G	Assistant Professor
8	Mr. Karthik Reddy	Assistant Professor
9	Mrs. Shalini B	Assistant Professor
10	Mr. Jagannath S	Assistant Professor
11	Mr. Harish S N	Assistant Professor
12	Mr. Naresh Babu K S	Assistant Professor
13	Ms. Anusha B	Assistant Professor
14	Ms. Malashree S	Assistant Professor
15	Mr. Bharath C	Assistant Professor
16	Ms. Revathi	Assistant Professor
17	Ms. Supriya G Jakati	Assistant Professor
18	Ms. Chethana P Katti	Assistant Professor
19	Mr. Chandrashekhara T G	Assistant Professor
20	Ms. Shwetha T A	Assistant Professor
21	Ms. Geetha C	Assistant Professor
22	Ms. Ramya S	Assistant Professor
23	Mr. Sadik MD	Assistant Professor
24	Ms. Jayashree B N	Assistant Professor
25	Ms. Shreekritha	Assistant Professor
26	Ms. Ramya N R	Assistant Professor