



## **School of Commerce**

# **Bachelor of Commerce (Industry Integrated)**(B.Com-II)

## **HAND BOOK**

Rukmini Knowledge Park, Kattigenahalli, Yelahanka, Bangalore - 560 064

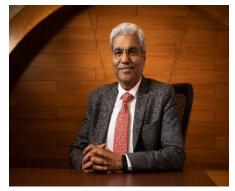
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## Chancellor's Message

"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.

## Dr. P. Shyama Raju

The Founder and Hon'ble Chancellor, REVA University

## 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 interdisciplinary 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. 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. M Dhanmjaya

Vice-Chancellor, REVA University

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## B.Com – (Industry Integrated) Preface

B.Com (Industry Integrated)— Program offered by School of Commerce is designed keeping in view the current and also emerging future trends both at the National and Global levels. The Program gives greater emphasis on commerce and trade. There are ample number of courses providing knowledge in specialized areas of Finance, Accounting, Taxation, Banking and International Business facilitating students to choose specialized domain areas of their interest, in addition to this adequate importance is given to provide students with the basic concepts.

Commerce and Trade have today gained key place in global environment. Industry 4.0, communication and technological developments, socio-economic and political changes has brought in greater transformation in the global market. The trends like E-Commerce, digital banking, Financial status and prospects in rural areas, derivatives market, micro finance, accounting and management controlling system, risk management and credit management have enormously impacted the business environment.

The curriculum is designed by keeping in view the changing requirements of the industry. The curriculum covers hard core courses, soft core courses, foundation core courses, Common core courses, Open electives, skill enhancement courses, courses enhancing the employability and RULO. Students are also offered wide range of elective courses in various domains and also they are encouraged to take up Major Project in the areas of specialization, the project work will certainly provide students with practical experience and exposure of working environment. Technology enabled teaching—learning methodology is followed. Students are given exposure also through field visits, industrial visits and they also gain experience of language lab and Business lab .A variety of activities are planned throughout the academic session through student clubs and forums which are active at the school level. Students also participate in Social outreach programs organized by the school and understand the social

issues pertaining to the society.
The Curriculum caters to and has relevance to Local, Regional, National, Global Development needs.

Maximum number of courses are integrated with cross cutting issues with relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability.

Dr. Shubha A
Professor and Director
School of Commerce

## 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, Architecture, Commerce, Education, Engineering, Environmental Science, Legal Studies, 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 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 Arts, Architecture, Commerce, Education, Engineering, Environmental Science, Legal Studies, Management 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 notched 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 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 15,000 students study various courses across REVA's three campuses equipped with exemplary stateof-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 dated 7th February, 2013. The University is recognised by UGC under Sec 2 (f) and empowered under Sec.22 of the UGC Act, 1956 to award degrees in any branch of knowledge. 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, the well planned sports facility with cricket ground, running track & variety of indoor and outdoor sports activities, facilities for cultural programs. The unique feature of REVA campus is the largest residential facility for students, faculty members and supportive staff.

The University is presently offering 27 Post Graduate Degree programs, 29 Degree and PG Degree programs in various branches of studies and has 15000+ students studying in various branches of knowledge at graduate and post graduate level and 494 Scholars pursuing research leading to PhD in 18 disciplines. It has 900+ 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 with 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. Some of the core areas of research wherein our young faculty members are working include Data Mining, Cloud Computing, Image Processing, Network Security, VLSI and Embedded Systems, Wireless Censor Networks, Computer Networks, IOT, MEMS, Nano- Electronics, Wireless Communications, Bio-fuels, Nano-technology for coatings, Composites, Vibration Energies, Electric Vehicles, Multilevel Inverter Application, Battery Management System, LED Lightings, Renewable Energy Sources and Active Filter, Innovative Concrete Reinforcement, Electro Chemical Synthesis, Energy Conversion Devices, Nano-structural Materials, Photo electrochemical Hydrogen generation, Pesticide Residue Analysis, Nano materials, Photonics, Nano Tribology, Fuel Mechanics, Operation Research, Graph theory, Strategic Leadership and Innovative Entrepreneurship, Functional Development Management, Resource Management and Sustainable Development, Cyber Security, General Studies, Feminism, Computer Assisted Language Teaching, Culture Studies etc.

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 Development and Placement (CDC) department 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. The University has been recognized 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 university, viz, M.S in Computer Science one year in REVA University and the next 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 I.I.Sc., 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 our 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 on 6th January of every year in presence of dignitaries, faculty members and students gathering. The first "REVA Life Time Achievement Award" for the year 2015 has been awarded to Shri. Kiran Kumar, Chairman ISRO, followed by Shri. Shekhar Gupta, renowned Journalist for the year 2016, Dr K J Yesudas, renowned play back singer for the year 2017. REVA also introduced "REVA Award of Excellence" in the year 2017 and the first Awardee of this prestigious award is Shri Ramesh Aravind, Actor, Producer, Director, Screen Writer and Speaker.

REVA organizes various cultural programs to promote culture, tradition, ethical and moral values to our students. 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 recognized 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 organizes yoga camps for villagers around.

Within short span of time, REVA University has been recognized as a fast growing university imparting quality higher education to the youth of the country and received many awards, ranks, and accolades from various agencies, institutions at national and international level. These include: Asia's Greatest Brand and Leaders, by Asia One, National Award of Leadership Excellence, by ASSOCHAM India, Most promising University, by EPSI, Promising Upcoming Private University in the Country, by The Economic Times, Best University of India (South), by Dialogue India, Gold Brand by QS University Ranking, placed under 151-200 band by NIRF, 6TH Rank in the Super Excellence category by GHRDC, 6TH Rank in All India Law School Survey, ranked among Top 30 Best B Schools by Business World, India's Best Law Institution by Careers 360, to mention a few.

#### 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), B.Com (Honours) 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**

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 government firms, 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;

## **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,

Professor 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 LawUniversity 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, Compgence, Bengaluru

#### 14. Reshma Srinivasan,

Founder and Managing Director, WeCare Learning Private Limited, # 901, Senswe Block, Elan Homes, Sarjapur Road, Bangalore – 560 035.

## **Program Overview**

Bachelor of Commerce Program enables students to acquire knowledge and skills required by industry and business. It also equips students with knowledge of computers and various accounting, quantitative and analytical tools used in decision making. The Curriculum followed is contemporary in nature and emphasizes on issues related to current relevance. Students are offered with wide range of electives in Accounting, Finance, Banking International Business and Taxation. The program in addition to the degree offers various certification programs to enhance the knowledge sphere of the students. The Program provides holistic education to empower and enable students to take-up responsible positions in Industries /Business firms and other sectors. It provides knowledge about principles of auditing and its applications. It also gives an exposure and strong foundation to accounting tool like using tally. Further the program also has internship training and practical exposure through Major project. Students also gain hands on experience through their exposure to Business lab and improve their communication skills they are introduced to language lab.

## **Program Educational Objectives (PEO)**

**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 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.

## **Programme Outcomes:**

The School of Commerce was established in the year 2014 and since then the School has defined Program Outcomes for the courses offered during the Board of Studies meeting. Based on the advice and suggestions of the BOS, EIGHT Program Outcomes have been formulated, keeping in view the Vision, Mission and Program Educational Objectives.

## **Description of the Program Outcomes**

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**

## (Effective from Academic Year 2020-21)

Course Code   Title of the Course   SE/CC   L   T   FIRST SEMESTER	3 3
B20BC1010   Communicative English   CC   2   1   0	3
B20BC1021   Language - II: Kannada   CC   2   1   0	3
B20BC1022   Language - II: Hindi   CC   2   1   C	4
B20BC1023   Language - II: Additional English	4
3   B20BC1030   Financial Accounting   HC   3   0   1	
4         B20BC1040         Indian Economy         SC         2         1         0           5         B20BC1050         Management of Banks         SC         2         1         0           6         B20BC1060         Indian Financial System         SC         2         1         0           7         B20BC1070         Indian Constitution & Human Rights         FC         -         -         -           8         B20BC1080         Skill Development Course         RULO         -         -         -           8         B20BC1080         Skill Development Course         RULO         -         -         -           8         B20BC2010         Business Communication         CC         2         1         0           9         B20BC2021         Language - II: Kannada -II         CC         2         1         0           1         B20BC2022         Language - II: Hindia -II         CC         2         1         0           3         B20BC2030         Advanced Financial Accounting         HC         3         0         1           4         B20BC2040         Human Resources Management         SC         2         1         0	
5         B20BC1050         Management of Banks         SC         2         1         0           6         B20BC1060         Indian Financial System         SC         2         1         0           7         B20BC1070         Indian Constitution & Human Rights         FC         -         -         -           8         B20BC1080         Skill Development Course         RULO         -         -         -           TOTAL CREDITS         13         05         0           SECOND SEMESTER           1         B20BC2010         Business Communication         CC         2         1         0           2         B20BC2021         Language – II: Kannada -II         CC         2         1         0           3         B20BC2022         Language – II: Additional English -II         CC         2         1         0           4         B20BC2030         Advanced Financial Accounting         HC         3         0         1           5         B20BC2050         Business Organisation and Management         SC         2         1         0           6         B20BC2070         Environmental Science         FC         -         -         - </td <td>2</td>	2
6         B20BC1060         Indian Financial System         SC         2         1         0           7         B20BC1070         Indian Constitution & Human Rights         FC         -         -         -           8         B20BC1080         Skill Development Course         RULO         -         -         -           TOTAL CREDITS         13         05         0           SECOND SEMESTER           1         B20BC2010         Business Communication         CC         2         1         0           2         B20BC2021         Language – II: Kannada -II         CC         2         1         0           2         B20BC2022         Language – II: Hindia –II         CC         2         1         0           3         B20BC2023         Language – II: Additional English -II         3         0         1           4         B20BC2040         Human Resources Management         SC         2         1         0           5         B20BC2050         Business Organisation and Management         SC         2         1         0           6         B20BC2060         Business Statistics – I         SC         2         0         1	3
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RULO	3
TOTAL CREDITS   13   05   0	-
SECOND SEMESTER           1         B20BC2010         Business Communication         CC         2         1         0           B20BC2021         Language – II: Kannada -II         CC         2         1         0           B20BC2022         Language – II: Hindia –II         CC         2         1         0           B20BC2023         Language – II: Additional English -II         HC         3         0         1           3         B20BC2030         Advanced Financial Accounting         HC         3         0         1           4         B20BC2040         Human Resources Management         SC         2         1         0           5         B20BC2050         Business Organisation and Management         SC         2         1         0           6         B20BC2060         Business Statistics – I         SC         2         0         1           7         B20BC2070         Environmental Science         FC         -         -         -	-
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B20BC2021   Language – II: Kannada -II	
2         B20BC2022         Language – II: Hindia –II         CC         2         1         0           B20BC2023         Language – II: Additional English -II         HC         3         0         1           B20BC2030         Advanced Financial Accounting         HC         3         0         1           B20BC2040         Human Resources Management         SC         2         1         0           B20BC2050         Business Organisation and Management         SC         2         1         0           B20BC2060         Business Statistics – I         SC         2         0         1           B20BC2070         Environmental Science         FC         -         -         -	3
B20BC2023         Language – II: Additional English -II           3         B20BC2030         Advanced Financial Accounting         HC         3         0         1           4         B20BC2040         Human Resources Management         SC         2         1         0           5         B20BC2050         Business Organisation and Management         SC         2         1         0           6         B20BC2060         Business Statistics – I         SC         2         0         1           7         B20BC2070         Environmental Science         FC         -         -         -	
3         B20BC2030         Advanced Financial Accounting         HC         3         0         1           4         B20BC2040         Human Resources Management         SC         2         1         0           5         B20BC2050         Business Organisation and Management         SC         2         1         0           6         B20BC2060         Business Statistics – I         SC         2         0         1           7         B20BC2070         Environmental Science         FC         -         -         -	3
4 B20BC2040 Human Resources Management SC 2 1 ( 5 B20BC2050 Business Organisation and Management SC 2 1 ( 6 B20BC2060 Business Statistics – I SC 2 0 1 7 B20BC2070 Environmental Science FC	
5 B20BC2050 Business Organisation and Management SC 2 1 0 6 B20BC2060 Business Statistics – I SC 2 0 1 7 B20BC2070 Environmental Science FC	4
6 B20BC2060 Business Statistics – I SC 2 0 1 7 B20BC2070 Environmental Science FC	3
7 B20BC2070 Environmental Science FC	3
	3
8 B20BC2080 Skill Development Course RULO	-
5   520562000   Skill Bevelopment Course   Rollo   5   5	-
TOTAL CREDITS 13 04 02	19
THIRD SEMESTER	
B20BC3011 Language: Kannada -III	
1 B20BC3012 Language: Hindia –III CC 1 1	
B20BC3013 Language: Additional English -III	0 2

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2							
	B20BC3020	Corporate Accounting	НС	3	0	1	4
3	B20BC3030	Cost Accounting	НС	3	0	1	4
4	B20BC3040	Marketing Management	SC	2	1	0	3
5	B20BC3050	Financial Management	SC	2	0	1	3
6	B20BC3060	Business Statistics - II	SC	2	0	1	3
7	B20BC3070	Open Elective –Principles of Insurance	OE	3	1	0	4
8	B20BC3080	Skill Development Course	RULO	-	-	-	-
		TOTAL CREDITS		16	03	04	23
FOU	RTH SEMEST	ER			•		
	B20BC4011	Language: Kannada -IV					
1	B20BC4012	Language: Hindia –IV	CC	1	1	0	2
	B20BC4013	Language: Additional English -IV					
2	B20BC4020	Advanced Corporate Accounting	НС	3	0	1	4
3	B20BC4030	Costing Methods	НС	3	0	1	4
4	B20BC4040	Business Research Methodology	НС	3	0	1	4
5	B20BC4050	Stock & Commodity Markets SC		2	1	0	3
6	B20BC4060	Skill Development Course	RULO	-	-	-	-
~							
Spec	cializations (Soft	Core Courses(SC)) Choose any ONE of the	following	ig spe	cializa	tion	
Spec I.		Core Courses(SC)) Choose any ONE of the :Accounting and Taxation	e followin	ig spe	cializa	tion	
I.			s following SC	g spec	cializa 0	tion 1	3
	Specialization	:Accounting and Taxation					3
I.	Specialization B20BC4111	Advanced Accounting Goods and Services Tax	SC	2	0	1	
<ul><li>7</li><li>II.</li></ul>	Specialization B20BC4111 B20BC4112	Advanced Accounting Goods and Services Tax	SC	2	0	1	
<b>I.</b> 7	Specialization B20BC4111 B20BC4112 Specialization	Advanced Accounting Goods and Services Tax n:Finance	SC SC	2 2	0	1	3
<ul><li>7</li><li>II.</li></ul>	Specialization B20BC4111 B20BC4112 Specialization B20BC4211 B20BC4212	Advanced Accounting Goods and Services Tax n:Finance Corporate Financial Policy	SC SC	2 2 2	0 0	1 1	3
1. 7 II. 8	Specialization B20BC4111 B20BC4112 Specialization B20BC4211 B20BC4212	Advanced Accounting Goods and Services Tax n:Finance Corporate Financial Policy International Finance	SC SC	2 2 2	0 0	1 1	3
I.         7         III.         8	Specialization B20BC4111 B20BC4112 Specialization B20BC4211 B20BC4212 Specialization	Advanced Accounting Goods and Services Tax n:Finance Corporate Financial Policy International Finance n:Banking and Insurance	SC SC SC	2 2 2 2	0 0 0	1 1 1	3 3
1. 7 II. 8	Specialization B20BC4111 B20BC4112 Specialization B20BC4211 B20BC4212 Specialization B20BC4311 B20BC4311	Advanced Accounting Goods and Services Tax n:Finance Corporate Financial Policy International Finance n:Banking and Insurance Introduction to Banking and Insurance	SC SC SC SC	2 2 2 2	0 0 0	1 1 1 0	3 3 3
<ul><li>I.</li><li>7</li><li>II.</li><li>8</li><li>III.</li><li>9</li></ul>	Specialization B20BC4111 B20BC4112 Specialization B20BC4211 B20BC4212 Specialization B20BC4311 B20BC4311	Advanced Accounting Goods and Services Tax  n:Finance Corporate Financial Policy International Finance  n:Banking and Insurance Introduction to Banking and Insurance International Banking and Forex Management	SC SC SC SC	2 2 2 2	0 0 0	1 1 1 0	3 3 3
<ul><li>I.</li><li>7</li><li>III.</li><li>8</li><li>IIII.</li><li>9</li></ul>	Specialization B20BC4111 B20BC4112 Specialization B20BC4211 B20BC4212 Specialization B20BC4311 B20BC4312 Specialization B20BC4411	Advanced Accounting Goods and Services Tax  n:Finance Corporate Financial Policy International Finance n:Banking and Insurance Introduction to Banking and Insurance International Banking and Forex Management : Human Resource  Strategic Human Resource Management	SC SC SC SC SC	2 2 2 2 2 2	0 0 0 1 1 1	1 1 1 0 0	3 3 3 3
<ul><li>I.</li><li>7</li><li>III.</li><li>8</li><li>IIII.</li><li>9</li><li>IV.</li></ul>	Specialization B20BC4111 B20BC4112 Specialization B20BC4211 B20BC4212 Specialization B20BC4311 B20BC4312 Specialization	Advanced Accounting Goods and Services Tax  n:Finance Corporate Financial Policy International Finance n:Banking and Insurance Introduction to Banking and Insurance International Banking and Forex Management : Human Resource	SC SC SC SC	2 2 2 2 2	0 0 0 1 1	1 1 1 0 0	3 3 3 3

11	B20BC4511	Retail Marketing	SC	2	1	0	3
11	B20BC4512	Consumer Behavior	SC	2	1	0	3
		TOTAL CREDITS		16	04	03	23
FIFT	TH SEMESTER				l.		
1	B20BC5010	Taxation Law & practice-I	НС	3	0	1	4
2	B20BC5020	Management Accounting	НС	3	0	1	4
3	B20BC5030	Principles & Practices of Auditing	НС	3	1	0	4
4	B20BC5040	Skill Development Course	RULO	-	-	-	-
Speci	ializations ( Soft	Core Courses(SC)); Choose any ONE of t	he follow	ing sp	peciali	izatio	n
I.	Specialization	:Accounting and Taxation					
	B20BC5111	Financial Reporting and Analysis	SC	2	0	1	2
6	B20BC5112	International Financial Reporting Standards	SC	2	0	1	2
II.	Specialization :	Finance					
_	B20BC5211	Advanced Financial Management	SC		0	1	2
7	B20BC5212	Security Analysis and Portfolio Management	2	0	1	2	
III.	<b>Specialization</b>	:Banking and Insurance					
	B20BC5311	Laws Related to Banking and Insurance	SC	2	1	0	3
8	B20BC5312	Customer Relationship Management in	CC		1	0	2
		Banking and Insurance.	SC	2	1	0	3
IV.	Specialization	:Human Resource			l .		
9	B20BC5411	Employee Welfare and Social Security	SC	2	1	0	3
9	B20BC5412	Organizational Change and Development	SC	2	1	0	3
V.	Specialization:	Marketing			I		
10	B20BC5511	International Marketing	SC	2	1	0	3
10	B20BC5512	Advertising and Media Management	SC	2	1	0	3
	1	TOTAL CREDITS		13	03	02	18
SIXT	TH SEMESTER		1		1		
1	B20BC6010	Taxation Law & practice-II	НС	3	0	1	4
2	B20BC6020	Entrepreneurship Development	НС	3	1	0	4
3	B20BC6060	Major Project (Based on Specialisation)	НС	2	0	8	10
1	B20BC6010	Taxation Law & practice-II	НС	3	0	1	4

		<b>Total Credits of all Semesters</b>					120
		TOTAL CREDITS		13	04	01	18
5	B20BC6050	Corporate Risk Management	SC	2	1	0	3
4	B20BC6040	Service Management	SC	2	1	0	3
3	B20BC6030	Business Regulations	НС	3	1	0	4
2	B20BC6020	Entrepreneurship Development	НС	3	1	0	4

## $Semester-wise\ Summary\ of\ Credit\ Distribution$

Semester	L	T	P	No. of Credits	Total Hours
First Semester	13	05	01	19	29
Second Semester	13	04	02	19	29
Third Semester	16	03	04	23	32
Fourth Semester	16	04	03	23	32
Fifth Semester	13	03	02	18	25
Sixth Semester	13	04	01	18	23
<b>Total Credits</b>	84	23	13	120	170

## Distribution of Credits Based on Type of Courses

Semester	НС	SC	OE	CC	Total Credits
First Semester	04	09		06	19
Second Semester	04	09		06	19
Third Semester	08	09	04	02	23
Fourth Semester	12	09		02	23
Fifth Semester	12	06			18
Sixth Semester	12	06			18
Total Credits	52	48	04	16	120

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## B. Com (Industry Integrated) Detailed Syllabus

(Effective from Academic Year 2020-21)

## FIRST SEMESTER

**Course Title: Communicative English – I** 

Course Code: B20BC1010

Course Description: This 3-credit course focuses on improving the spoken and written communication of the learners. The course develops personal, inter-personal and group skills among learners. It also addresses the functional aspects of language usage while providing specific linguistic tools through professional language learning software. The widespread reach of this course makes it highly practical and applicable.

## **Course Objectives:**

- 1. To enhance functional communication skills.
- 2. To develop functional use of language in professional contexts.
- 3. To utilize oral presentations in multiple contexts.
- 4. To apply effective written skills in formal communication.

## **Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Identify pressing issues relating to society, environment and media.

CO2: Develop a process-oriented approach to writing.

CO3: Apply the grammatical skills developed during the course aptly.

CO4: Demonstrate a good command over language usage and refined interpersonal skills.

**Course Pre-requisites:** The student must have knowledge of intermediate English Grammar and LSRW skills.

**Pedagogy**: Direct method, ICT, Collaborative learning, Flipped Classroom.

LTP: 2:1:0

Course type: CC

**Contact Hours:** 39 Hours

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Functional English	10	CO1	PO5	PSO1
	Remedial Grammar: Past Simple; Past	Hrs			
	Continuous; Irregular Verbs				
	Writing Skills: Paragraph Writing				
	Activities: Conversations; Leaving Phone				
	Messages				
	Literature: Chief Seattle – The End of Leaving				
	and Beginning of Survival				

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Unit-2	Interpersonal Skills	10	CO2	PO5	PSO
	Remedial Grammar: Present Simple & Present	Hrs		&	1
	Continuous; Activity & State Verbs				
	Writing Skills: Official Letters			PO8	
	Activities: Making Apologies; Invitations &				
	Making Arrangements				
	Literature: Ruskin Bond – Tiger in the Tunnel				
Unit -3	Multitasking Skills:	10	CO3	PO5	PSO
	Remedial Grammar: Present Perfect; For, Since	Hrs		&	1
	& How Long; -ed & -ing adjectives; Prefix &				1
	Opposites of Adjectives			PO8	
	Writing Skills: Note Making				
	Activities: Agreeing & Disagreeing with				
	Opinions				
	Literature: Jesse Owens - My Greatest Olympic				
	Prize				
Unit-4	Communication Skills	09	CO4	PO5	PSO
	Remedial Grammar: Collocations; Prepositions	Hrs		&	1-
	Writing Skills: Precise Writing				1
	Activities: Offers, Suggestions & Requests			PO8	
	Literature: Avijit Pathak – Onscreen Magic				

### **Reference Books:**

- 1. Green, David. Contemporary English Grammar Structures and Composition. New Delhi: MacMillan Publishers, 2010.
- 2. Thorpe, Edgar and Showick Thorpe. Basic Vocabulary. Pearson Education India, 2012.
- 3. Leech, Geoffrey and Jan Svartvik. A Communicative Grammar of English. Longman, 2003.
- 4. Murphy, Raymond. Murphy's English Grammar with CD. Cambridge University Press, 2004.
- 5. Rizvi, M. Ashraf. Effective Technical Communication. New Delhi: Tata McGraw-Hill, 2005.
- 6. Riordan, Daniel. Technical Communication. New Delhi: Cengage Publications, 2011.
- 7. Sen et al. Communication and Language Skills. Cambridge University Press, 2015.

Course Title : ಕನ್ನಡ – I
Course Code: B20BC1021

## **Course Description:**

ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ. ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು ಹೊಂದಿದೆ.

## **Course Objectives:**

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್ಗಳಲ್ಲಿ ಸಮಗ್ರ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಮೊದಲನೆಯ ಸೆಮಿಸ್ಟರ್ನಲ್ಲಿ ಜನಪದ, ಪ್ರಾಚೀನ, ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯಗಳು, ಹೊಸಗನ್ನಡದ ಸಣ್ಣಕಥೆಗಳು ಹಾಗು ನಾಟಕ ಸಾಹಿತ್ಯವನ್ನು ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡು, ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

- 1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ.
- 2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
- 3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಹಾಗೂ ಬರಹ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
- 4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

## **Course Outcomes:**

ಜನಪದ, ಪ್ರಾಚೀನ, ಮಧ್ಯಕಾಲೀನದ ವಿವಿಧ ಪ್ರಕಾರದ ಕಾವ್ಯಗಳು, ಹೊಸಗನ್ನಡದ ಸಣ್ಣಕಥೆಗಳು ಹಾಗು ನಾಟಕ ಸಾಹಿತ್ಯ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

ಅಔl:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

ಅಔ2:ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

ಅಔ3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

ಅಔ4:ಸಂಶೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ

## **Course Pre-requisites:**

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ..
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

**Pedagogy:** Direct method, ICT and Digital support, Collaborative and Cooperative learning, Differentiated Instruction, Flipped Classroom

## LTP: 2:1:0

Course type: CC

4	Con	too	4 I	I	1100	. 3	O
	Can	136	1	101	Irs:		7

Units	<b>Detailed Syllabus</b>	CH	CO	PO	PSO
Unit-1	ಜನಪದ/ಪ್ರಾಚೀನ/ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ	10	CO1,	PO5,	00
	1. ಕೆರೆಗೆ ಹಾರ –ಜನಪದ ಕಾವ್ಯ	Hrs	CO2,	PO8	
	2. ಸಾಮಾನ್ಯಮೆ ಬಗೆಯೆ ಭವತ್ತೇಶಪಾಶ ಪ್ರಪಂಚಂ?		CO3,		
	– ಪಂಪ		CO4		
	3. ಪೊಲ್ಲಮೆಯೆ ಲೇಸು ನಲ್ಲರ ಮೆಯ್ಯೊಳ್ – ಜನ್ನ				
Unit-2	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ	10	CO1,	PO5,	00
	1. ನಳಕೂಬರನ ಪ್ರಸಂಗ – ನಾಗಚಂದ್ರ	Hrs	CO2,	PO8	

	2. ವಚನಗಳು – ಆಯ್ದ ವಚನಗಳು		CO3,		
	3. ಇಳೆಯಾಂಡ ಗುಡಿಮಾರನ ರಗಳೆ – ಹರಿಹರ		CO4		
Unit-3	ಸಣ್ಣ ಕಥೆಗಳು	10	CO1,	PO5,	00
	1. ಕೊನೆಯ ಗಿರಾಕಿ – ನಿರಂಜನ	Hrs	CO2,	PO8	
	2. ಪ್ರಜಾಪ್ರಭುತ್ವ ಮತ್ತು ಮೂರು ಮಂಗಗಳು –		CO3,		
	ಬೆಸಗರಹಳ್ಳಿ ರಾಮಣ್ಣ		CO4		
	3. ಬೆಂದಕಾಳೂರು – ವಿಜಯ್ ಹುಗಾರ				
Unit-4	ನಾಟಕ	09	CO1,	PO5,	00
	1. ಜಲಗಾರ – ಕುವೆಂಪು	Hrs	CO2,	PO8	
			CO3,		
			CO4		

#### **Reference Books:**

- 1. ಮುಗಳಿ ರಂ.ಶ್ರೀ., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ಗೀತಾ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು. 2014
- 2. ಸಂಗ್ರಹ. ನಾಗೇಗೌಡ ಎಚ್.ಎಲ್., ಚಾರಿತ್ರಿಕ ಜನಪದ ಕಥನ ಕಾವ್ಯಗಳು, ಪ್ರಕಾಶಕರು ಕರ್ನಾಟಕ ಜಾನಪದ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2008
- 3. ಸೀಮಾತೀತ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ ಸಂಪುಟ 1,2,3,4,5 ಮತ್ತು 6, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2014
- 4. ಸಂಗ್ರಹ. ನಾಗೇಗೌಡ ಎಚ್.ಎಲ್., ಕನ್ನಡ ಜನಪದ ಕಥನ ಕಾವ್ಯಗಳು, ಪ್ರಕಾಶಕರು ಕರ್ನಾಟಕ ಜಾನಪದ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2007
- 5. ನಾರಾಯಣ ಪಿ.ವಿ, ಚಂಪೂ ಕವಿಗಳು, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
- 6. ಕಾಳೇಗೌಡ ನಾಗವಾರ, ತ್ರಿಪದಿ, ರಗಳೆ ಮತ್ತು ಜಾನಪದ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
- 7. ಸಂ. ಬೆನಗಲ್ ರಾಮ ರಾವ್ ಮತ್ತು ಪಾನ್ಯಂ ಸುಂದರ ಶಾಸ್ತ್ರೀ, ಪುರಾಣ ನಾಮ ಚೂಡಾಮಣಿ, ಪ್ರಕಾಶಕರು ಪ್ರಸಾರಾಂಗ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ. 2010
- 8. ಡಾ. ಚಿದಾನಂದ ಮೂರ್ತಿ, ವಚನ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013
- 9. ಸಂ ಮರುಳಸಿದ್ದಪ್ಪ ಕೆ, ನಾಗರಾಜ ಕಿ.ರಂ. ವಚನ ಕಮ್ಮಟ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
- 10. ಮರುಳಸಿದ್ದಪ್ಪ ಕೆ, ಷಟ್ಪದಿ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
- 11. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶ್ರೀ ಲಕ್ಷ್ಮೀಶನ ಜೈಮಿನಿ ಭಾರತ(ಮೂಲ–ತಾತ್ಪರ್ಯ–ಸಚಿತ್ರ), ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಮಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2010
- 12. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶಿಶುನಾಳ ಶರೀಫರ ನೂರಾರು ತತ್ವಪದಗಳು, ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಮಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2007
- 13. ಸಂ. ಜಿ.ಎಸ್.ಭಟ್., ಕುಮಾರವ್ಯಾಸನ ಕರ್ಣಾಟ ಭಾರತ ಕಥಾಮಂಜರಿ ಪ್ರವೇಶ, ಪ್ರಕಾಶಕರು ಅಕ್ಷರ ಪ್ರಕಾಶನ, ಹೆಗ್ನೋಡು, ಸಾಗರ. 2006
- 14. ರಂಜಾನ್ ದರ್ಗಾ, ಶರಣರ ಸಮಗ್ರ ಕ್ರಾಂತಿ, ಪ್ರಕಾಶಕರು. ಲೋಹಿಯಾ ಪ್ರಕಾಶನ, ಬಳ್ಳಾರಿ. 2015
- 15. ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗಾತಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009
- 16. ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣ್ಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು –2014
- 17. ಶಿವರುದ್ರಪ್ಪ ಜಿ.ಎಸ್. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಮೀಕ್ಷೆ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013
- 18. ಸಂ.ಜಿ.ಎಸ್.ಅಮೂರ, ಕನ್ನಡ ಸಣ್ಣ ಕಥೆಗಳು, ನಾಷನಲ್ ಬುಕ್ ಟ್ರಸ್ತ್, ನವದೆಹಲಿ, 2000

19. ಸಂ. ಡಾ. ಬೈರಮಂಗಲ ರಾಮೇಗೌಡ, ವರ್ತಮಾನದ ಕಥೆಗಳು, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು 2011 20. ಸಂ. ಡಾ. ರಾಮಲಿಂಗಪ್ಪ ಟಿ. ಬೇಗೂರು, ವರ್ತಮಾನದ ಕಥೆಗಳು, ಕಣ್ಣ ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು, 2013

## Course Title: HINDI -1 Course Code: B20BC1022

## **Course Description:**

यह पाठ्यक्रम नौसिखिया अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है।

## **Course Objectives:**

- 1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना |
- 2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना।
- 3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना |
- 4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना।

## **Course Outcomes:**

अध्ययन की समाप्ति पर अध्येता –

CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है |

CO2:साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है |

CO3: समाज में अंतर्निहित पद्दतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है |

CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है |

## **Course Pre-requisites:**

- अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए |
- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है।
- हिन्दी व्याकरण का अवबोधन आवश्यक है।
- अंग्रेज़ी हिन्दी अनुवाद से संबंधित जानकारी जरुरी है |

Pedagogy: ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom

LTP:2:1:0

Course type: CC

Contact Hours:39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	इकाई - 1	10Hrs.	CO1&	PO5&	PSO1
	1. कहानी – तावान – प्रेमचंद		CO2	PO8	
	2. कहानी — उसकी रोटी — मोहन राकेश				
	3. व्यंग्य रचना <sub>—</sub> वैष्णव की फिसलन —				
	हरीशंकर परसाई				

Unit-2	इकाई - 2	10Hrs.	CO1&	PO5&	PSO1
	1.) कहानी – वापसी - उषा प्रियंवदा		CO2	PO8	
	2. कहानी — नाम के बेटी तीसरी - सुधा अरोड़ा				
	<ol> <li>निबंध – अच्छी हिन्दी – रवीन्द्रनाथ त्यागी</li> </ol>				
Unit-3	इकाई - 3	10Hrs.	CO3&	PO5&	PSO1
	1. कहानी – जल्लाद – पांडेय बेचन शर्मा 'उग्र'		CO4	PO8	
	2. रेखाचित्र – बुधिया कब आएगा – ज्ञानचंद				
	मर्मज्ञ				
	<ol> <li>एकांकी – अंधेर नगरी – भारतेन्दु हरिश्चंद्र</li> </ol>				
Unit-4	इकाई - 4	10Hrs.	CO3&	PO5&	PSO1
	अनुवाद अनुच्छेद ( में हिन्दी से अंग्रेजी)		CO4	PO8	
	संक्षेपण लेखन निबंध				
	सूचना : प्रत्येक इकाई 25 अंक केलिए				
	निर्धारित है				

## **Reference Books:**

- 1. हिन्दी पाठ्य पुस्तक रेवा विश्वविद्यालय |
- 2. सुबोध व्यवहारिक हिन्दी डॉ. कुलदीप गुप्त
- 3. अभिनव व्यवहारिक हिन्दी डॉ.परमानन्द गुप्त
- 4. हिन्दी साहित्य का इतिहास डॉ. नागेन्द्र
- 5. अधुनिक हिन्दी साहित्य का इतिहास डॉ. बच्चन सिंह
- 6. हिन्दी साहित्य का नवीन इतिहास डॉ. लाल साहब सिंह
- 7. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे
- 8. कार्यालय अनुवाद निदेशिका
- 9. संक्षेपण और पल्लवन के.सी.भाटिया&तुमन सिंग
- 10. हिन्दी निबंध लेखन प्रो. विराज
- 11. निबंध माला योगेशचंद जैन

## **Course Title: ADDITIONAL ENGLISH – I**

Course Code: B20BC1023

Course Description: This is a 3-credit course designed to help the learner gain competency in language through the introduction of various genres of literature. The course aims to inculcate a critical view among learners while sensitizing them to the contemporary issues around. It facilitates creative learning and helps to appreciate, assimilate and research on the various dimensions of society, culture and life.

## **Course Objectives:**

- 1. To develop linguistic prowess of the students.
- 2. To appraise different genres of literature.
- 3. To illustrate the fundamentals of creative language.
- 4. To enhance consistent reading habits.

## **Course Outcomes:**

After the completion of the course, students will be able to:

- CO1: Demonstrate a thorough understanding of sensitive and critical social issues.
- CO2: Develop reading skills and a wide range of vocabulary.
- CO3: Critically analyze a piece of prose or poetry.
- CO4: Explain their opinion in a coherent and communicable manner.

**Course Pre-requisites:** The student must possess fundamentals of language skills and be aware of social issues.

Pedagogy: Direct method, ICT, Collaborative learning, Flipped Classroom.

**LTP:** 2:1:0

Course type: CC

Contact Hours: 39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Values & Ethics	10Hrs.	CO1	PO5	PSO1
	Literature: Rabindranath Tagore - Where the				
	Mind is Without Fear				
	William Wordsworth – Three Years She				
	Grew in Sun and Shower				
	Saki – The Lumber-room				
	William Shakespeare – Extract from Julius				
	Caesar (Mark Antony's Speech)				
	Language: Vocabulary Building				
Unit-2	Natural & Supernatural	10Hrs.	CO2	PO8	PSO1
	Literature: John Keats – La Belle Dame Sans				
	Merci Charles Dickens – The Signal Man				
	Hans Christian Anderson - The Fir Tree				
	William Shakespeare – An Excerpt from The				
	Tempest				
	Language: Collective Nouns				
Unit-3	Travel & Adventure	10Hrs.	CO3	PO8	PSO1
	Literature: R.L. Stevenson – Travel				
	Elizabeth Bishop - The Question of Travel				
	H.G. Wells – The Magic Shop				
	Jonathan Swift - Excerpt from Gulliver's				
	Travels Book – I ,Writing Skills: Travelogue				
Unit-4	Success Stories	09Hrs.	CO4	PO5&	PSO1
	Literature: Emily Dickinson - Success is			PO8	
	Counted Sweetest				

Rupert Brooke – Success		
Dr. Martin Luther King - I Have a Dream		
Helen Keller – Excerpt from The Story of My		
Life		
Writing Skills: Brochure &Leaflet		

## **Reference Books:**

- 1. Tagore, Rabindranath. Gitanjali. Rupa Publications, 2002.
- 2. Wordsworth, William. The Complete Works of William Wordsworth. Andesite Press, 2017.
- 3. Munro, Hector Hugh. The Complete Works of Saki. Rupa Publications, 2000.
- 4. Shakespeare, William. The Complete Works of William Shakespeare. Sagwan Press, 2015.
- 5. Chindhade, Shirish. Five Indian English Poets: Nissim Ezekiel, A.K. Ramanujan, ArunKolatkar, DilipChitre, R. Parthasarathy. Atlantic Publications, 2011.
- 6. Dickens, Charles. The Signalman and Other Horrors: The Best Victorian Ghost Stories of Charles Dickens: Volume 2. Createspace Independent Publications, 2015.
- 7. Anderson, Hans Christian. The Fir Tree. Dreamland Publications, 2011.
- 8. Colvin, Sidney (ed). The Works of R. L. Stevenson. (Edinburgh Edition). British Library, Historical Prints Edition, 2011.
- 9. Bishop, Elizabeth. Poems. Farrar, Straus and Giroux, 2011.
- 10. Swift, Jonathan. Gulliver's Travels. Penguin, 2003.
- 11. Dickinson, Emily. The Complete Poems of Emily Dickinson. Createspace Independent Publications, 2016.
- 12. Brooke, Rupert. The Complete Poems of Rupert Brooke. Andesite Press, 2017.
- 13. King, Martin Luther Jr. & James M. Washington. I Have a Dream: Writings And Speeches That Changed The World. Harper Collins, 1992.
- 14. Keller, Helen. The Story of My Life. Fingerprint Publishing, 2016.
- 15. Green, David. Contemporary English Grammar Structures and Composition. New Delhi: MacMillan Publishers, 2010.

## **Course Title: FINANCIAL ACCOUNTING**

## Course Code: B20BC1030

**Course Description:** This course is intended to introduce the basic theory, concepts and practice of fundamentals of accounting and to enable students to understand information contained in the published financial statements of companies and other organisations. The course also emphasizes on the relevance of accounting in today's scenario.

## **Course Objectives:**

- 1. Familiarize the students with the basic accounting concepts and the functioning of financial accounting standards.
- 2. Understand the Concept of Hire purchase system, acquaint the students with the knowledge of Royalty Accounts

## **Course Outcomes:**

CO1: Describe the accounting concepts and various financial accounting standards.

CO2: Demonstrating the Process of Conversion of a Firm into a Company

CO3: Determine the computation of Hire Purchase price.

CO4: Enumerate the concept of royalty accounts.

Course Pre-requisites: Basics of Accounting with rules and principles.

Pedagogy: Direct Method & ICT

**LTP:** 3:0:1

Course type: HARD CORE

**Contact Hours:52** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Theoretical Framework:	12Hrs	CO1	PO1	PSO1
	Meaning & Scope of accounting-Accounting				
	Concepts-Principles-Conventions,				
	Accounting Standards: concepts-objectives,				
	benefits, Accounting Policies Accounting as a				
	measurement discipline valuation principle,				
	accounting estimates				
	Accounting Process, Books of Accounts,				
	leading to the preparation of Trial Balance.				
	ii) IND – AS Needs, Procedure, International				
	Financial Reporting Standards (IFRS): - Need				
	and procedures.				
Unit-2	Conversion of Partnership Firm into A	14Hrs	CO2	PO1	PSO1
	Limited Company				
	Meaning, Need for conversion, Purchase				
	Consideration , Mode of Discharge of				
	Purchase Consideration , Methods of				
	calculation of Purchase Consideration, Net				
	Payment Method ,Net Assets Method , Journal				
	Entries and Ledger Accounts in the books of				
	Vendor, Treatment of items: Dissolution				
	Expenses, Unrecorded Assets and Liabilities,				
	Assets and Liabilities not taken over by the				
	Purchasing Company, Contingent liabilities,				
	Incorporation entries and preparation of				
	balance sheet of the purchasing company				
	under vertical format.				
Unit-3	Hire Purchase System	14Hrs	CO3	PO1	PSO1
	Meaning of Hire Purchase and Installment				
	Purchase System, difference between Hire				
	Purchase and Installment Purchase, Important				
	Definitions, Hire Purchase Agreement, Hire				

	Purchase Price, Cash Price, Hire Purchase				
	Charges, Net Hire Purchase Price, Net Cash				
	Price, Calculation of Interest, Calculation of				
	Cash Price, Journal Entries and Ledger				
	Accounts in the books of Hire Purchaser and				
	Hire Vendor (Asset Accrual Method only).				
Unit-4	Royalty Accounts	12Hrs	CO4	PO1	PSO1
	Meaning and definition, Technical Terms,				
	Royalty, Landlord, Tenant, Minimum Rent,				
	Short Workings , Recoupment of Short				
	Working under (Fixed Period) restrictive and				
	non-restrictive (Floating Period) Recoupment				
	within the Life of the Lease, Treatment of				
	Strike and Stoppage of work, Accounting				
	Treatment in the books of Lessee and lessor,				
	journal entries and Ledger Accounts including				
	minimum rent account				

## **Reference Books:**

- 1. Tulsian, P.C. Financial Accounting, 20<sup>th</sup> Edition, Pearson Education.
- **2.**S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. 5<sup>th</sup> Edition, Vikas Publishing House, New Delhi.
- **3.** Accounting theory and practices Dr. Jawaharlal, 4<sup>th</sup> Edition, HPH.
- **4.**S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- **5.** Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House

## Course Title: INDIAN ECONOMY Course Code: B20BC1040

## **Course Description:**

This course covers all relevant aspects that is required for management decisions. It familiarizes with basic economic concepts and also focuses on the major aspects of Indian Agriculture, Indian industries and Foreign trade policies.

## **Course Objectives:**

- 1. To facilitate the historical, theoretical perspectives and various challenges of the development of Indian Economy and comprehend the different problems and approaches to economic planning and polices in India
- 2.To assess the role of agriculture &Policies for Sustainable Agriculture in Indian Economy and explore Contribution Made by the Indian Industries and Foreign trade in the development of Indian Economy.

## **Course Outcomes:**

CO1: Recall The Development Process & Challenges In India After Independence

CO2: Review the problems of economic planning and policies and measures in their contextual perspective

CO3: Identify and analyze current issues of agriculture & policies for sustainable agriculture in Indian Economy

CO4:Illustrate the Contribution Made by the Indian Industries and Foreign trade in the development of Indian Economy

Course Pre-requisites: Basic knowledge in Micro Economics & Macro Economics

Pedagogy: Direct method, ICT & Digital support

LTP: 2:1:0

**Course type:** SOFT CORE

Contact Hours: 39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Indian Economy: Overview of Indian economy, Economy on eve of Independence, Nature and features of Indian economy, Occupational Structure of Indian economy-Primary, Secondary and Tertiary sector, Demographic profile of India, Trends in population growth, Density, Growth Rate and Sex rate, Recent Population policy, Human development status in India-Methods of Calculation of HDI.	09Hrs	CO1	PO4	PSO1
Unit-2	Planning and Policy:  Meaning and Definition, Objectives, the strategy of planning, Broad achievement and failures of five year plans, NITI (National Institution for Transforming India) Aayog - Objectives, Structure. Regional planning, Features of Current Economic Survey of India. Special Economic Zone (SEZ) - Definition, Objectives and its impact on Indian Economy. Concept of Economic Reforms in India.	10Hrs	CO2	PO4	PSO1
Unit-3	Indian Agriculture and Rural Development: Role-Nature and cropping pattern -causes of low productivity and measures to raise productivity in India. Agriculture finance-Sources of rural credit –, Role of NABARD. Agriculture marketing-Problems in Agricultural Marketing system and its remedial measures. Policies for Sustainable Agriculture, Contract Farming,	10Hrs	CO3	PO4	PSO1

	Community Farming, Crop Insurance and				
	Livestock Insurance, Problems of Agricultural				
	Labour, Agricultural Crisis in India				
T.L.:4 4		1011	CO4	DO 4	DCO1
Unit-4	Indian Industries and Foreign Trade:	10Hrs	CO4	PO4	PSO1
	Need, Importance and Role of Industries in				
	Economic Development, Concept of				
	Disinvestment, Public Private Partnership				
	(PPT), Industrial Policies of India. Privatization,				
	Liberalization and Globalization. Salient				
	features of India's foreign trade, composition,				
	direction and organization of trade, recent				
	changes in trade policy, balance of payments,				
	Multilateral and Bilateral trade of India, India's				
	Free Trade and Preferential Trade Agreements				
	and its impact on Indian Economy. India and				
	World Trade Organization.				

## **Reference Books:**

- 1. Uma Kapila (2008). Indian Economy since Independence (Ed), 19th Edition, Academic Foundation.
- 2. Misra, S.K. and V.K. Puri (2018), Indian Economy Its Development Experience, Himalaya, Publishing House, Mumbai
- 3. Dutt and K.P.M. Sundaram 2018: Indian Economics, S. Chand & Company Ltd., New Delhi
- 4. Agarwal A.N. (2017), Indian Economy: Problems of Development and Planning, New age international publishers, Delhi
- 5. Jhingam, Bhatt B.K & J.N. Desai. (2003), Demography, Vrinda Publications (P) Ltd. Delhi.
- 6. Dhingra, I.C.- "Indian Economy", Sultan Chand Publication, New Delhi.

## **Course Title: MANAGEMENT OF BANKS**

Course Code: B20BC1050

Course Description: The course gives an introduction about the banking system, giving an insight about the various banking operations and management of credit by banks. It also includes discussion about the recent trends taking place in the banking sector.

## **Course Objectives:**

- 1. To impart knowledge about the principles & practice of the banking sector.
- 2. To enlighten about the emerging trends in the banking sector.

#### **Course Outcomes:**

CO1: Students can relate to meaning and scope of Banking with functions of Banks and their role into banking

CO2: Helps to Familiarize with regards to operations of Banking and causes of NPA into banking sector.

CO3: Understand the importance of assessing and monitoring credit.

CO4: Develop insights on recent trends in banking sector.

Course Pre-requisites: Basic knowledge about banking

Pedagogy: Direct method ,ICT & Digital support Flipped classroom

**LTP:** 2:1:0

Course type: SOFT CORE
Contact Hours: 39

Contact	Contact Hours: 39							
Units	Detailed Syllabus	СН	CO	PO	PSO			
Unit-1	Introduction to Banking Sector	08Hrs.	CO1	PO7	PSO1			
	Banking-origin, Definition, Structure and function							
	of banks, banker and customer relationship,							
	general and special types of customers. Types of							
	banks in India; Road Map for Foreign Banks in							
	India; India's approach to Banking Sector							
	reforms; Achievements of financial sector reforms							
	and areas of concern, Credit Allocation Policies of							
	Commercial banks, Credit Market Reforms.							
Unit-2	Banking operations:	12Hrs.	CO2	PO7	PSO1			
	Introduction to loans and advances, Advances							
	against various securities; Principles of sound							
	lending, Securitization of Standard Assets and its							
	Computation. NPA-Meaning, causes,							
	computation, assessment and Impact of NPAs on							
	Banking Sector. Insolvency and Bankruptcy Code							
	2016-objectives & features.							
Unit-3	Credit management:	10Hrs.	CO3	PO7	PSO1			
	Credit Management-Principles, Credit Appraisal;							
	Creation and Scrutiny of Credit Files of the							
	borrowers; Credit Scores issued by Credit							
	Information Agencies and Bank's own							
	assessment, Scrutiny of borrower's credit							
	proposal. Assessment of Credit needs of							
	borrowers for Term Loans. Credit Rating -							
	Benefits and various credit rating agencieS.							
Unit-4	Emerging Trends in Banking Sector	09Hrs.	CO4	PO7	PSO1			
	Era of Virtual Banking; safety and security in							
	internet banking; Mergers in Banking Sector-							
	Reasons and challenges; Monetization and							
	Demonetization-effects, pros and cons; Artificial							
	Intelligence-impact on financial institutions;							
	Comparison of Traditional Banking methods and							
	E-Banking.							
	I	1		l				

#### **References:**

- 1. Advanced Bank Management—Indian Institute of Banking and Finance
- 2. Indian Institute of Banking and Finance—Risk Management—McMillan education 2016 Edition.
- 3. Bankers' Handbook on Credit Management—Indian Institute of Banking and Finance
- 4. M Y Khan, Indian financial system, 6<sup>th</sup> Edition, Tata McGrew hill.

# **Course Title: INDIAN FINANCIAL SYSTEM**

## Course Code: B20BC1060

Course Description: This course provides an overview of financial system of our country. It provides an insight into the functions performed by Capital market, Money market, primary and secondary markets. It helps to gain knowledge about various financial institutions operating in our country. It provides an insight into the working of Reserve Bank of India and SEBI. This course familiarizes with the financial services offered by banking institutions.

# **Course Objectives:**

- 1. To Impart the students with the components and role of financial system in economic development and functions of various financial institutions operating in India.
- 2. To understand the prominence of regulatory authorities.

## **Course Outcomes:**

CO1: Identify and address the issues relating to the financial system in India

CO2: Know the prominence of regulatory authorities in the financial system of the country

CO3: Ascertain the role of Financial institutions

CO4: Understand the various challenges faced in IFS and the current Scenario in IFS.

Course Pre-requisites: Basic Knowledge about Finance

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

LTP: 2:1:0

Course type: SOFT CORE

Contact Hours: 39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Financial System:	12Hrs.	CO1	PO4	PSO1
	Financial Markets And Services: Introduction,				
	Meaning, Classification; Participants in				
	financial Market and services, Corporate				
	Listings: Listing and Delisting of Corporate				
	Stocks, Credit Ratings, advantages and				
	disadvantages of credit ratings, Credit rating				
	agencies and their methodology, International				
	credit rating practices. Latest innovations and				
	technological integration in financial services.				

Unit-2	Financial Intermediation & Regulatory	08Hrs.	CO2	PO4	PSO1
	bodies				
	Introduction, Kinds of financial intermediaries-				
	Financial Intermediary organizations and				
	markets; regulations of financial				
	intermediation, functions of financial				
	intermediaries, Role of financial				
	intermediaries. Reserve Bank of India (RBI) –				
	Organization - Objectives - Role and				
	Functions. The Securities Exchange Board of				
	India (SEBI) – Organization and Objectives.				
Unit-3	<b>Development Finance Institutions:</b>	10Hrs.	CO3	PO4	PSO1
	Introduction- Meaning – Role of DFIs in Indian				
	Economy, Classification, National				
	Development Banks: IDBI, IFCI, IDFC; Sector				
	specific financial institutions: TFCI, HDFC;				
	Investment Institutions: LIC, GIC and UTI;				
	State level institutions: State Finance				
	Corporations and SIDCs, their role and				
	functions.				
Unit-4	Current Scenario in Indian Financial	09Hrs.	CO4	PO4	PSO1
	System:				
	Opportunities and Challenges for MSMEs,				
	Crypto Currency, functions of Crypto				
	currency, National Payments Corporation of				
	India, Role of CCIL in Financial System.				

- 1. Indian Financial system, M Y Khan 8th Edition, Tata McGraw Hill
- 2. Indian Financial System, Pathak Bharti, 5th Edition, Pearson Education.
- 3. Financial Markets and Institutions- structure, growth and innovations, Bhole, L.M., 4th edition, Tata McGraw Hill Publishing Company.
- 4. Indian Financial System-Theory and Practice, Khan, M.Y., 9th Edition, Vikas Publishing House New Delhi.
- 5. Bitcoin and Crypto currency Technologies A comprehensive Introduction- Arvind Narayan, Joseph Bonneau, Edward Felten, Andrew Miller & Steve Goldfeder.

# **Course Title: INDIAN CONSTITUTION AND HUMAN RIGHTS**

Course Code: B20BC1070

**Course Description:** This course is intended to focus on various provisions of the Constitution of India, their basic understanding. It also covers the important concepts of human rights law and their application in India.

# **Course Objectives:**

- 1. To acquire the knowledge of evolution of the Indian constitution and to comprehend the union and state executive, legislature and judiciary function.
- 2. To discuss the concepts and development human rights in India and to describe the protection of Human Right Act and evolution of human right in India.

## **Course Outcomes:**

CO1: Acquire the knowledge of preamble, fundamental rights and duties.

CO2: Identify and recognize how state legislature and judiciary function.

CO3: Know aware the knowledge about of Human Rights Act.

CO4: Understand the evolution, protection and judiciary activities in India.

Course Pre-requisites: Basic Knowledge of Constitution

Pedagogy: Direct Method, ICT & Digital Support, Flipped classroom

LTP: 0:0:0

Course type: FOUNDATION CORE.

**Contact Hours: 26** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Indian Constitutional Philosophy:	07Hrs.	CO1	PO5	PSO1
	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	08Hrs.	CO2	PO5	PSO1
	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:	09Hrs.	CO3	PO5	PSO1
	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:	07Hrs.	CO4	PO5	PSO1
	a) Protection of Human Rights Act, 1993(NHRC				
	& SHRC)				
	b) First, Second and Third Generations- Human				
	Rights				
	c) Judicial Activities and Human Rights				

- 1. M.P. Singh (ed.), V.N. Shukla, Constitutional Law of India (2000), Oxford.
- 2. S.C Kashyap, Human Rights and Parliament (1978) Metropolitan, New Delhi.
- 3. Durga Das Basu, Human Rights in Constitutional Law, Prentice Hall of India Pvt. Ltd., New Delhi.

# SECOND SEMESTER

# **Course Title: BUSINESS COMMUNICATION**

Course Code: B20BC2010

Course Description: Business communication skills are absolutely essential in every professional environment. This broad-ranging group of skills covers written, verbal, and visual communication, as well as more specialized applications such as business writing, email writing, presentations, public speaking, and negotiation. This Course will benefit students in any sector of the economy. Confident language skills allow you to communicate with clarity and accuracy, making your ideas come across powerfully in telephone conversations, meetings, emails, and written reports.

# **Course Objectives:**

- 1) Develop personal and interpersonal skills that contribute to the requirement of business and Format good business letter and perfect job related letters.
- 2) Draft business letters for the various situations for the smooth functioning of the business and letters related to bank credits, company shares and meeting.

## **Course Outcomes:**

CO1: Build effective interpersonal communication skill and develop business etiquettes

CO2: Learn to draft a thorough business letters and job application letters for effective business communication

CO3: Identify various business terms in offer and quotation letters and business letters.

CO4: Enhance requisition of credit transaction and company meetings.

Course Pre-requisites: Basic knowledge in Communication

Pedagogy: Direct Method, ICT & Digital Support

**LTP:** 2:1:0

Course type: CC

**Contact Hours: 39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Communication:	09Hrs.	CO1	PO1	PSO1
	Communication – Meaning and definition –				
	objectives of business communication -				
	Types- 7 C's of Communication, - Barriers				
	and its effects. Communication: Importance –				
	Process - Patterns - Forms - Barriers -				
	Functions and Principles - Interpersonal				

	Communication - Intercultural				
	Communication - Case Analysis – Cross				
	Cultural Communication. Speaking and				
	Reading - Verbal Communication - Making				
	Presentation - Persuasion - Negotiation,				
	Public Speaking. Media's of verbal and non				
	verbal communication. Effective presentation				
	skills				
Unit-2	Non-Verbal Communication and Business	09Hrs.	CO2	PO1	PSO1
Omt-2	Etiquettes:	071118.	CO2	101	1501
	Body Language - Use of Charts, Diagrams &				
	Tables - Visual & Audio Visual Aids for				
	Communication – Business Ethics and Etiquette				
	- Role Play & Team Building, Social Media				
	Etiquettes.				
	Business etiquettes: Meaning, importance and				
	need of Business etiquettes, body language in				
TT 1: 0	communication, types of etiquettes.	1177	G G 2	DO 1	DG C 1
Unit-3	Letter writing/ Business Letters:	11Hrs.	CO3	PO1	PSO1
	Lay-out and components of business letters-				
	Qualities of a good business letter. Application				
	for situations, writing Bio-data – Interview call				
	letter – Appointment letter. Writing Business				
	letters, memos, E-mails writing, Agenda,				
	Minutes, Sales Letters, Enquiries, Orders, Cover				
	Letters, Letter of Complaint, Project Proposal,				
	Reports - Neutral, Positive and Negative				
	Messages.				
	Business Letters:				
	Trade enquiries and replier – Offers and				
	quotations, Terms used in offer and quotation-				
	Orders and their executions -Complaints and				
	adjustments – Business circular letters. How to				
	write an E-Mail, Drafting an E-Mail.				
Unit-4	Credit Letters:	10Hrs.	CO4	PO1	PSO1
	Requisition for credit sales, Requisition for bank				
	credit, Trade and bank references, Status				
	enquiry and reply, Granting or refusal of credit.				
	Invitation for share application, Letter of				
	allotment, Letter of regret, Notice for company				
	meeting, Agenda for company meetings,				
	Minutes writing.				
	Timbers Williams.	]	1	<u> </u>	

- 1. Business communication Today, 13th Edition, Counterland L Bovee, John V Thill-Pearson Publications
- 2. Rai & Rai Business Communication, HPH.
- 3. Rajkumar: Basic of Business Communication.
- 4. S.P. Sharman, Bhavani H. Corporate Communication, VBH

# Course Title : ಕನ್ನಡ – II

## Course Code: B20BC2021

## **Course Description:**

ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು ಹೊಂದಿದೆ.

## **Course Objectives:**

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್ಗಳಲ್ಲಿ ಸಮಗ್ರ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಎರಡನೆಯ ಸೆಮಿಸ್ಟರ್ನಲ್ಲಿ ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯಗಳು, ಲೇಖನಗಳು ಹಾಗು ಸಂಕೀರ್ಣ ಸಾಹಿತ್ಯವನ್ನು ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡು, ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

- 1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ.
- 2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
- 3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಹಾಗೂ ಬರಹ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
- 4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

### **Course Outcomes:**

ಮಧ್ಯಕಾಲೀನದ ವಿವಿಧ ಪ್ರಕಾರದ ಕಾವ್ಯಗಳು, ಲೇಖನಗಳು ಮತ್ತು ಸಂಕೀರ್ಣ ಬರಹ ಸಾಹಿತ್ಯ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

ಅಔl:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

ಅಔ2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

ಅಔ3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

ಅಔ4:ಸಂಶೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.

## **Course Pre-requisites:**

• ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ..

- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

**Pedagogy:** Direct method, ICT and Digital support (Links attached), Collaborative and Cooperative learning, Differentiated Instruction, Flipped Classroom

LTP:2:1:0

Course type: CC

**Contact Hours: 39 hours** 

Units	<b>Detailed Syllabus</b>	СН	CO	PO
Unit-1	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ	10	CO1,	PO5,
	1. ಗಾನರಾಣಿಯರ ಸಂವಾದ – ರಾಘವಾಂಕ	Hrs.	CO2,	PO8
	2. ಸಿಡಲ ಪೊಟ್ಟಣ ಕಟ್ಟಿ ಸೇಖವ ಕೊಡುವರೆ –		CO3, CO4	
	ಕುಮಾರವ್ಯಾಸ		- /	
	3. ಸರ್ವಜ್ಞನ ವಚನಗಳು – ಸರ್ವಜ್ಞ			
Unit-2	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ	10	CO1,	PO5,
	1. ಗಿಳಿಯು ಪಂಜರದೊಳಿಲ್ಲ – ಮರಂದರದಾಸ	Hrs.	CO2,	PO8
	2. ಎಲ್ಲಾರು ಮಾಡುವುದು – ಕನಕದಾಸ		CO3, CO4	
	3. ಎಲ್ಲರಂತವನಲ್ಲ ನನಗಂಡ – ಶಿಶುನಾಳ ಶರೀಫ		ŕ	
Unit-3	ಲೇಖನಗಳು	10	CO1,	PO5,
	1. ಪೈಪೋಟಿಗೆ ಸಜ್ಜಾಗುತ್ತಿರುವ ದೇಶ – ಎ.ಪಿ.ಜೆ.	Hrs.	CO2,	PO8
	ಅಬ್ದುಲ್ ಕಲಾಂ		CO3, CO4	
	2. ಬಾಪು ಚಿಂತನೆ – ಬಿ.ಎ. ಶ್ರೀಧರ			
	3. ಭಾರತ ಸಂವಿಧಾನಕ್ಕೆ 'ಭೂತ' ಚೇಷ್ಟೆ – ದೇವನೂರು			
	ಮಹದೇವ			
Unit-4		9	CO1,	PO5,
	ಸಂಕೀರ್ಣ ಬರಹ	Hrs.	CO2,	PO8
	1. ಸಹಜ ಕೃಷಿ – ಪೂರ್ಣ ಚಂದ್ರ ತೇಜಸ್ವಿ		CO3, CO4	

#### **Reference Books:**

- 1. ಮುಗಳಿ ರಂ.ಶ್ರೀ., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ಗೀತಾ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು. 2014
- 2. ಸಂಗ್ರಹ. ನಾಗೇಗೌಡ ಎಚ್.ಎಲ್., ಚಾರಿತ್ರಿಕ ಜನಪದ ಕಥನ ಕಾವ್ಯಗಳು, ಪ್ರಕಾಶಕರು ಕರ್ನಾಟಕ ಜಾನಪದ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2008
- ಸೀಮಾತೀತ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ ಸಂಪುಟ 1,2,3,4,5 ಮತ್ತು 6, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2014
- 4. ಸಂಗ್ರಹ. ನಾಗೇಗೌಡ ಎಚ್.ಎಲ್., ಕನ್ನಡ ಜನಪದ ಕಥನ ಕಾವ್ಯಗಳು, ಪ್ರಕಾಶಕರು ಕರ್ನಾಟಕ ಜಾನಪದ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2007
- 5. ನಾರಾಯಣ ಪಿ.ವಿ, ಚಂಮೂ ಕವಿಗಳು, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
- 6. ಕಾಳೇಗೌಡ ನಾಗವಾರ, ತ್ರಿಪದಿ, ರಗಳೆ ಮತ್ತು ಜಾನಪದ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
- 7. ಸಂ. ಬೆನಗಲ್ ರಾಮ ರಾವ್ ಮತ್ತು ಪಾನ್ಯಂ ಸುಂದರ ಶಾಸ್ತ್ರೀ, ಮರಾಣ ನಾಮ ಚೂಡಾಮಣಿ, ಪ್ರಕಾಶಕರು ಪ್ರಸಾರಾಂಗ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ. 2010
- 8. ಡಾ. ಚಿದಾನಂದ ಮೂರ್ತಿ, ವಚನ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013
- 9. ಸಂ ಮರುಳಸಿದ್ದಪ್ಪ ಕೆ, ನಾಗರಾಜ ಕಿ.ರಂ. ವಚನ ಕಮ್ಮಟ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
- 10. ಮರುಳಸಿದ್ದಪ್ಪ ಕೆ, ಷಟ್ಪದಿ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010

- 11. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶ್ರೀ ಲಕ್ಷ್ಮೀಶನ ಜೈಮಿನಿ ಭಾರತ(ಮೂಲ–ತಾತ್ಪರ್ಯ–ಸಚಿತ್ರ), ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಮಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2010
- 12. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶಿಶುನಾಳ ಶರೀಫರ ನೂರಾರು ತತ್ವಪದಗಳು, ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಮಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2007
- 13. ಸಂ. ಜಿ.ಎಸ್.ಭಟ್., ಕುಮಾರವ್ಯಾಸನ ಕರ್ಣಾಟ ಭಾರತ ಕಥಾಮಂಜರಿ ಪ್ರವೇಶ, ಪ್ರಕಾಶಕರು ಅಕ್ಷರ ಪ್ರಕಾಶನ, ಹೆಗ್ಗೋಡು, ಸಾಗರ. 2006
- 14. ರಂಜಾನ್ ದರ್ಗಾ, ಶರಣರ ಸಮಗ್ರ ಕ್ರಾಂತಿ, ಪ್ರಕಾಶಕರು. ಲೋಹಿಯಾ ಪ್ರಕಾಶನ, ಬಳ್ಳಾರಿ. 2015
- 15. ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗಾತಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009
- 16. ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣ್ಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು –2014
- 17. ಶಿವರುದ್ರಪ್ಪ ಜಿ.ಎಸ್. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಮೀಕ್ಷೆ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013

# **Course Title: HINDI-II**

## Course Code: B20BC2022

# **Course Description:**

यह पाठ्यक्रम नौसिखिया अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है।

# **Course Objectives:**

- 1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना।
- 2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेत् प्रेरित करना।
- 3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना |
- 4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना |

## **Course Outcomes:**

अध्ययन की समाप्ति पर अध्येता 🗕

CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है |

CO2:साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है |

CO3: समाज में अंतर्निहित पद्दतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है |

CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है |

## **Course Pre-requisites:**

- अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए |
- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है |
- हिन्दी व्याकरण का अवबोधन आवश्यक है।
- अंग्रेज़ी हिन्दी अनुवाद से संबंधित जानकारी जरुरी है ।

**Pedagogy:** Direct Method, ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom

LTP: 2:1:0

Course type: CC Contact Hours:39

Units	Detailed Syllabus	СН	СО	PO	PSO
Unit-1	<b>इकाई - 1</b> 1 कबीरदास के दोहे — कबीरदास  2 कविता — प्रतिज्ञा की अर्जुन - मैथिलीशरण गुप्त  3 कविता — वीरों का कैसा हो बसंत — सुभद्रकुमारी चौहान	10Hrs.	CO1	PO5& PO8	
Unit-2	इकाई – 2  1 तुलसीदास के पद –तुलसीदास  2 कविता – संध्या सुंदरी – सूर्यकांत त्रिपाठी  'निराला'  3 कविता – करमवीर – अयोध्या सिंह उपाध्याय ' हरिऔंध'	10Hrs.	CO2	PO5& PO8	
Unit-3	इकाई – 3  1. मीराबाई के पद – मीराबाई  2. कविता – मधुशाला – हरिवंशराय बच्चन  3. कविता – हम झुक नहीं सकते –  अटलबिहारी बाजपाई	10Hrs.	CO3	PO5& PO8	
Unit-4	इकाई - 4 अनुवाद अनुच्छेद ( अंग्रेजी से हिन्दी ) सृजनात्मक व्यक्तित्व अ कबीर, महादेवी वर्मा, प्रेमचंद आ महात्मा गांधी, डॉ बाबासाहेब आंबेडकर, अब्दुल कलाम सूचना : प्रत्येक इकाई 25 अंक केलिए निर्धारित है	09Hrs.	CO4	PO5& PO8	

- 1. हिन्दी पाठ्य पुस्तक रेवा विश्वविद्यालय |
- 2. सुबोध व्यवहारिक हिन्दी डॉ. कुलदीप गुप्त
- 3. अभिनव व्यवहारिक हिन्दी डॉ.परमानन्द गुप्त
- 4. हिन्दी साहित्य का इतिहास डॉ. नागेन्द्र
- 5. आधुनिक हिन्दी साहित्य का इतिहास डॉ. बच्चन सिंह
- 6. हिन्दी साहित्य का नवीन इतिहास डॉ. लाल साहब सिंह
- 7. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे
- 8. कार्यालय अनुवाद निदेशिका
- 9. संक्षेपण और पल्लवन के.सी.भाटिया&तुमन सिंग

# Course Title: ADDITIONAL ENGLISH - II

## Course Code: B20BC2023

Course Description: This is a 3-credit course designed to help the learner gain competency in language through the introduction of various genres of literature. The course aims to inculcate a critical view among learners while sensitizing them to the contemporary issues around. It facilitates creative learning and helps to appreciate, assimilate and research on the various dimensions of society, culture and life.

# **Course Objectives:**

- 1. To assess ecological and environmental concerns through literature.
- 2. To identify the unequal structures of power in society.
- 3. To compare the position of men and women in society.
- 4. To interpret the representation of society in popular culture.

## **Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Demonstrate a thorough understanding of sensitive and critical ecological and environmental issues.

CO2: Analyze the rigid structure of center and margin in our society.

CO3: To criticize the subordinate position of women in society.

CO4: To justify the depiction of society in popular culture.

Prerequisites: The student must possess fair knowledge of language and literature.

**Pedagogy:** Direct method / ICT / Collaborative Learning / Flipped Classroom.

**LTP:** 2:1: 0

Course type: CC

**Contact Hours: 39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Ecology & Environment	10Hrs.	CO1	PO8	PSO1
	Literature: Toru Dutt - Casuarina Tree				
	Robert Frost – Stopping by Woods on a Snowy				
	Evening				
	Tomas Rivera –The Harvest				
	C.V. Raman – Water – The Elixir of Life				
	Language: Degrees of Comparisos				
Unit-2	Voices from the Margin	10Hrs.	CO2	PO8	PSO1
	Literature: Tadeusz Rozewicz – Pigtail				
	Jyoti Lanjewar – Mother				
	Sowvendra Shekhar Hansda – The Adivasi				
	Will Not Dance				
	Harriet Jacobs – Excerpt from Incidents in the				
	Life of a Slave Girl				
	Language: Prefix and Suffix				
Unit 3:	Women & Society	10Hrs.	CO3	PO5&8	PSO1
	Literature: Kamala Das – An Introduction				
	Usha Navrathnaram – To Mother				

	Rabindranath Tagore – The Exercise Book				
	Jamaica Kincaid – Girl				
	Writing Skills: Dialogue Writing				
Unit 4:	Popular Culture	09Hrs.	CO4	PO5	PSO1
	Literature: Rudyard Kipling – The Absent-				
	minded Beggar				
	Sir Arthur Conan Doyle – The Hound of the				
	Baskervilles				
	Aldous Huxley – The Beauty Industry				
	Writing Skills: Story Writing				

- 1. Agrawal, K.A. Toru Dutt the Pioneer Spirit of Indian English Poetry A Critical Study. Atlantic Publications, 2009.
- 2. Latham, Edward Connery (ed). The Poetry of Robert Frost. Holt Paperbacks, 2002.
- 3. Gale, Cengage Learning. A Study Guide for Tomas Rivera's The Harvest. Gale, Study Guides, 2017.
- 4. Basu, Tejan Kumar. The Life and Times of C.V. Raman. PrabhatPrakashan, 2016.
- 5. Rozewicz, Tadeusz. New Poems. Archipelago, 2007.
- 6. Manohar, Murli. Critical Essays on Dalit Literature. Atlantic Publishers, 2013.
- 7. Hansda, SowvendraShekhar. The Adivasi Will Not Dance: Stories. Speaking Tiger Publishing Private Limited, 2017.
- 8. Jacobs, Harriet. Incidents in the Life of a Slave Girl. Createspace Independent Publication, 2014.
- 9. Das, Kamala. Selected Poems. Penguin Books India, 2014.
- 10. Tagore, Rabindranath. Selected Short Stories of Rabindranath Tagore. Maple Press, 2012.

## Course Title: ADVANCED FINANCIAL ACCOUNTING

## Course Code: B20BC2030

**Course Description:** This course is intended to introduce the advanced theory, concepts and practice of financial accounting and enable students to develop practical applicability of the concepts learnt in the course and also helps in the effective decision making.

## **Course Objectives:**

- 1. To develop the skills required in the computation of insurance claim and branch accounting.
- 2. To develop the knowledge on joint ventures.
- 3. To acquaint the role of consignor and consignee.

## **Course Outcomes:**

CO1: Able to treat and compute the insurance claim

CO2: To understand the role of branch accounting.

CO3: Analyze the impact of joint venture

CO4: Evaluate the practical applicability of consignment accounts and its role in decision making.

Course Pre-requisites: Basic Knowledge of Financial Accounting

Pedagogy: Direct Method

**LTP:** 3:0:1

Course type: HARD CORE

**Contact Hours:52** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Insurance Claims:	12Hrs.	CO1	PO1	PSO1
	Introduction, Need, Loss of Stock Policy				
	,Steps for ascertaining Fire insurance claim				
	,Treatment of Salvage ,Average Clause				
	,Treatment of Abnormal Items ,Computation of				
	Fire insurance claims				
Unit-2	Branch Accounts:	14Hrs.	CO2	PO1	PSO1
	Introduction ,Meaning , Objectives , Types of				
	Branches Dependent Branches, Features,				
	Supply of Goods at Cost Price, Invoice Price,				
	Branch Account in the books of Head Office				
	(Debtors System Only). Adjustment entries,				
	Goods-in-transit, Cash-in-transit, Depreciation				
	of branch assets, Services rendered by branch				
	to head office and vice versa.				
Unit-3	Accounting for Joint Venture:	12Hrs.	CO3	PO1	PSO1
	Introduction, Meaning, Objectives, Distinction				
	between joint venture and consignment,				
	Distinction between joint venture and				
	partnership, maintenance of accounts in the				
	books of co-venturer's, maintaining separate				
	books for joint venture, preparation of				
	memorandum joint venture, problems				
Unit-4	Consignment Accounts:	14Hrs.	CO4	PO1	PSO1
	Introduction, Meaning, Consigner, Consignee,				
	Goods Invoiced at Cost Price, Goods Invoiced				
	at Selling price, Normal Loss-Abnormal Loss,				
	Valuation of Stock, Stock Reserve, Journal				
	entries- Ledger Accounts in the books of				
	Consigner and Consignee.				
D . C	nga Raalze				

## **Reference Books:**

- 1. Gupta R.L, and M. Radhaswamy, Advanced Accountancy, Chand and Sons, New Delhi.
- 2. Maheswari S.N, Financial Accounting, Vikas Publishing House, New Delhi.

- 3. Tulasian P.C, Introduction to Accounting, Pearson Education, New Delhi.
- 4. Battacharya S.K, John Dearden, Accounting for Management; Vikas Publishing House Ltd., New Delhi.
- 5. Maheswari S.N, Corporate Financial Accounting. Vikas Publishing House, New Delhi.

# **Course Title: HUMAN RESOURCE MANAGEMENT**

Course Code: B20BC2040

**Course Description:** This course examines the role of the human resource professional as a strategic partner in managing today's organizations. Key functions such as recruitment, selection, development, appraisal, retention, compensation, and labor relations are examined. Implications of legal, global environment and Current issues are appraised.

## **Course Objectives:**

- 1. To understand the conceptual framework of Human Resource Management and Human Resource Planning with an in-depth knowledge of the various functions of HRM.
- 2. To analyse the relevance of performance appraisal and to get an overview of Human Resource Development.

## **Course Outcomes:**

- CO1: Identify the concepts and importance of Human Resource Management and its future implications.
- CO2: To Evaluate the various methods of recruitment, selection and training.
- CO3: Realize the importance of performance appraisal and designing of an effective compensation scheme.
- CO4: Understand the reasons for employee mobility and value the relevance of Human Resource Development.

**Course Pre-requisites:** Basic knowledge on Functional Areas of Human Resource Management

Pedagogy: Direct Method, ICT & Digital Support Collaborative learning

**LTP:** 2:1:0

**Course type: SOFT CORE** 

Contact Hours: 39					
Units	<b>Detailed Syllabus</b>	СН	CO	PO	PSO
Unit-1	Introduction:	08Hrs	CO1	PO7	PSO3
	Meaning and Objectives of HRM, Meaning and				
	Objectives of HRP, Differences between HRM				
	and HRP, functions of HRM, role of HR				
	Manager, The Future of Human Resource				
	Management, Globalization and HRM,				
	Generational Differences, Future Trends in				
	Human Resource Management, Job analysis,				
	Job Evaluation and Job specification and Talent				

	Management, Impact of HRM practices on				
	organizational performance.				
Unit-2	<b>Recruitment, Selection and Training:</b>	08Hrs	CO2	PO7	PSO3
	Recruitment, Meaning, Methods of	•			
	Recruitment, Selection, Meaning, Steps in				
	Selection Process, Induction. Meaning and				
	purpose of Induction, Problems Involved in				
	Induction: Training- Need for training, steps				
	involved in training process, methods of				
	training, benefits and drawbacks of training.				
Unit-3	Performance Appraisal and Compensation:	10Hrs	CO3	PO7	PSO3
	Introduction, Meaning, Objectives, Methods of				
	Performance Appraisal, Benefits limitations of				
	performance appraisal: Compensation,				
	Meaning, Objectives of Compensation, factors				
	affecting compensation, Fringe benefits, various				
	types of fringe benefits and Attrition and				
	compensation management.				
Unit-4	Employee Mobility:	13Hrs	CO4	PO7	PSO3
	Meaning of Promotion, Purpose, basis of	•			
	promotion, Meaning and reasons for demotion,				
	Meaning of transfer, reasons for transfer, types				
	of transfer, right sizing of work force, need for				
	right sizing.				
	Human Resource Development and IHRM:				
	Meaning of HRD, Role of training in HRD, An				
	overview: Grievance handling and redressal,				
	Industrial disputes: Causes and settlement				
	machinery. Introduction to IHRM, Approaches				
	to IHRM, Practices in IHRM/ Impact of				
	Globalisation on HRM				

- 1. Dessler, G., and Varkkey. B. Human Resource Management Pearson Education,  $14^{TH}$  Edition Delhi.
- 2. Aswathappa. K. Human Resource Management, 8<sup>th</sup>Edition,Tata McGraw-Hill, New Delhi.
- 3. V S P Rao, Human Resource Management, 2<sup>nd</sup> Edition, Excel Books.
- 4. David A Decenzo, Stephen P Robbins and Susan L Verhulst, Human Resource Management 11<sup>th</sup> Edition, Wiley India Pvt.Ltd.
- 5. Edwin Flippo, Personnel management, 5th Edition, McGraw Hill.

# **Course Title: BUSINESS ORGANISATION AND MANAGEMENT**

Course Code: B20BC2050

# **Course Description:**

This course helps students to develop the skills and knowledge on how to lead and manage the organization and achieve the objectives effectively. And also motivates to analyze organizational problems and implement strategic decision making. It also helps to engage and manage diverse and changing workforce.

# **Course Objectives:**

- 1. To develop skills required to lead and manage the organization.
- 2. To analyze the problems faced by the organization and effectively tackle it.

# **Course Outcomes:**

CO1: Understand the Various Management theories

CO2: Demonstrate the effective decision making process of the organisation

CO3: Manages the diversified workforce effectively.

CO4: Understands how to lead and develop the organization.

Course Pre-requisites: Basic information about Principles of Management

Pedagogy: Direct Method, ICT & Digital Support

LTP:2:1:0

Course type: SOFT CORE

**Contact Hours: 39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Management	10Hrs.	CO1	PO7	PSO3
	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	10Hrs.	CO2	PO7	PSO3
	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 &				
	Cooperatives.				

Unit-3	Planning and Organizing	09Hrs.	CO3	PO7	PSO3
	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	10Hrs.	CO4	PO3	PSO3
	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.				

- 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 Title: BUSINESS STATISTICS-I	
Course Code: B20BC2060	

# **Course Description:**

This course provides basic knowledge about statistics and its applicability in the various field of study. It acquaints students with the various measures of central tendency and other analysis which contributed towards effective decision making.

# **Course Objectives:**

- 1. To know about mathematical averages like arithmetic mean, geometric mean and harmonic mean and positional averages like median and mode.
- 2. To apply the absolute and relative measures of dispersion and skewness.
- **3.** To analyze trend analysis and seasonal variations and to evaluate the uses and the construction of index numbers.

# **Course Outcomes:**

CO1: Understands basic statistical concepts such as arithmetic mean, geometric mean and harmonic mean and positional averages like median and mode.

CO2: understand the Absolute and Relative measures of Dispersion & Skewness.

CO3: Analyse and Interpret solutions for the problems on Time series.

CO4: Comprehend the concept of Index numbers and its construction.

Course Pre-requisites: Basic Knowledge in statistics.

Pedagogy: Direct Method, ICT & Digital Support

LTP: 2:0:1

**Course type:** SOFT CORE

Contact Hours: 39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction: Meaning and Definition-	09Hrs.	CO1	PO2	PSO2
	functions-limitations. Organization of data:				
	collection of data - classification of data-				
	Tabulation of data Diagrams (All data's and				
	Diagrams)				
	Measures of Central Tendency: Introduction				
	-types of average- Mean (Simple and				
	weighted) Median- Mode (including Missing				
	frequency)				
Unit-2	Measures of Dispersion and Skewness.	10Hrs.	CO2	PO2	PSO2
	Meaning-Calculation of Absolute and Relative				
	measures of dispersion -Range - Quartile				
	Deviation –Mean Deviation –Standard				
	Deviation and Coefficient of Variation.				
	Measures Of Skewness:				
	Meaning of Skewness-Symmetrical & Skewed				
	Distributions-Measures of Skewness -Absolute				
	and Relative Measures of Skewness -Karl				
	Pearson's Coefficient of Skewness and				
	Bowley"s Coefficient of Skewness.				
Unit-3	Simple Correlation and Regression Analysis	10Hrs.	CO3	PO2	PSO2
	Correlation Analysis–Meaning & Definition -				
	Uses –Types –Probable error –Karl Pearson's				
	& Spearman's Rank Correlation (Excluding Bi-				
	variate and multiple correlations). Regression				
	Analysis:-Meaning and Definition, Regression				
	Equations Problems.				
Unit-4	Index Numbers:	10Hrs.	CO4	PO2	PSO2
	Meaning & Definition –Uses –Classification –				
	Construction of Index Numbers –Methods of				
	constructing Index Numbers –Simple				

Aggregate Method -Simple Average of Price
Relative Method -Weighted Index numbers-
Fisher's Ideal Index (including Time and Factor
Reversal tests)-Consumer Price Index -
Problems.

- 1. S P Gupta (2018), 45<sup>th</sup> edition, Statistical Methods-Sultan Chand, Delhi
- 2. Dr. B N Gupta (2018) Business Statistics, SahitytaBhavan Publications Agra.
- 3. R.S Bhardwaj (2009), 2<sup>nd</sup> edition, Business Statistics, Excel Books
- 4. Chikodi&Pradad –Quantitative Method for Business –II
- 5. Statistical Methods, Gupta S.P., 45th Revised Edition 2017, Reprint 2018-Sultan Chand.
- 6. S P Gupta: Statistical Methods, 39<sup>th</sup> Edition, Sultan Chand, Delhi.

# Course Title: ENVIRONMENTAL STUDIES Course Code: B20BC2070

# **Course Description:**

An environmental studies course advances a student's knowledge in a variety of currently relevant topics such as energy, pollution, and environmental awareness. Sessions often cover how to evaluate and address environmental problems. ... Education focusing on environmental studies can launch several types of careers.

# **Course Objectives:**

- 1) Imparting basic knowledge and to develop attitude of concern, awareness about the environment and Creating awareness among students to acquire skills for identifying and solving environmental problems
- 2) To educate students on cause, effects and measures to control environmental pollution and to have interdisciplinary approach in environmental education to build a bridge between environment and technology.

## **Course Outcomes:**

CO1: Understand multidisciplinary nature of environmental studies

CO2: Articulate the interdisciplinary context of environmental issues.

CO3: Understand core concepts and methods from ecological and physical sciences and their application in environmental problem solving

CO4: Students will have mastered foundational knowledge about Environmental Policies and practices.

Course Pre-requisites: Basic Knowledge of Environmental Science

Pedagogy: Direct Method, ICT & Digital Support

Course type: FOUNDATION CORE

Contact Hours: 26

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1		06Hrs.	CO1	PO5	PSO1
	Introduction to environmental studies:				

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	Multidisciplinary nature of environmental				
	studies; components of environment -				
	atmosphere, hydrosphere, lithosphere and				
	biosphere. Scope and importance; Concept of				
	sustainability and sustainable development.				
	Ecosystems: Structure and function of				
	ecosystem; Energy flow in an ecosystem: food				
	chain, food web and ecological succession.				
	Case studies of the following ecosystems:				
	a) Forest ecosystem., Grassland				
	ecosystem, Desert ecosystem				
	b) Aquatic ecosystems (ponds, streams,				
	lakes, rivers, oceans, estuaries)				
Unit-2	Natural Resources: Renewable and Non-	07Hrs.	CO2	PO5	PSO1
	renewable Resources				
	• Land Resources and land use change; Land				
	degradation, soil erosion and				
	desertification.				
	Deforestation: Causes and impacts due to				
	mining, dam building on environment,				
	forests, biodiversity and tribal populations.				
	Water: Use and over-exploitation of				
	surface and ground water, floods,				
	droughts, conflicts over water				
	(international & inter-state).				
	mass formation and precipitation.				
	• Energy resources: Renewable and non-				
	renewable energy sources, use of alternate				
	energy sources, growing energy needs,				
	case studies.				
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Unit-3	Biodiversity and Conservation:	07Hrs.	CO3	PO5	PSO1
	• Levels of biological diversity :genetic,				
	species and ecosystem diversity;				
	Biogeography zones of India;				
	Biodiversity patterns and global				
	biodiversity hot spots				
	• India as a mega-biodiversity nation;				
	Endangered and endemic species of India				
	• Threats to biodiversity: habitat loss,				
	poaching of wildlife, man-wildlife				
	conflicts, biological invasions;				

		Conservation of biodiversity: In-situ and				
		Ex-situ conservation of biodiversity.				
	•	Ecosystem and biodiversity services:				
		Ecological, economic, social, ethical,				
		aesthetic and Informational value.				
Unit-4	E	nvironmental Policies and practices:	06Hrs.	CO4	PO5	PSO1
	•	Climate change, global warming, ozone				
		layer depletion, acid rain and impacts on				
		human communities and agriculture.				
	•	Environment Laws : Environment				
		Protection Act; Air (Prevention & Control				
		of Pollution) Act; Water (Prevention and				
	control of Pollution) Act; Wildlift					
	Protection Act; Forest Conservation Ac					
		International agreements; Montreal and				
		Kyoto protocols and conservation on				
		Biological Diversity (CBD). The Chemical				
		Weapons Convention (CWC).				
	•	Nature reserves, tribal population and				
		rights, and human, wildlife conflicts in				
		Indian context				

- 1. Desai R.G. Environmental studies. Himalaya Pub. House.
- 2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- 3. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- 4. Gadgil, M., & Guha, R.1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
- 5. Gleeson,B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.

# THIRD SEMESTER

Course Title : ಕನ್ನಡ – III	
Course Code: B20BC3011	

# **Course Description:**

. ಸಹಿತ್ಯದ ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು ಹೊಂದಿದೆ.

## **Course Objectives:**

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್ಗಳಲ್ಲಿ ಸಮಗ್ರ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಮೂರನೆಯ ಸೆಮಿಸ್ಟರ್ನಲ್ಲಿ ನವೋದಯ ಕಾವ್ಯ, ನವ್ಯ ಕಾವ್ಯ, ವಾಣಿಜ್ಯ ಕನ್ನಡ, ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು ಮತ್ತು ಏಕಾಂಕ ಸಾಹಿತ್ಯವನ್ನು ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡು, ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ.

- 1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ.
- 2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.
- 3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಹಾಗೂ ಬರಹ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ
- 4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.

## **Course Outcomes:**

ನವೋದಯ ಕಾವ್ಯ, ನವ್ಯ ಕಾವ್ಯ, ವಾಣಿಜ್ಯ ಕನ್ನಡ, ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು ಮತ್ತು ಏಕಾಂಕ ನಾಟಕದ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

ಅಔ1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

ಅಔ2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

ಅಔ3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

ಅಔ4:ಸಂಶೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.

# **Course Pre-requisites:**

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ..
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

**Pedagogy:** Direct method, ICT and Digital support (Links attached), Collaborative and Cooperative learning, Differentiated Instruction, Flipped Classroom

### LTP: 1:1:0

Course type: CC

**Contact Hours: 26** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	ನವೋದಯ ಕಾವ್ಯ	07 Hrs	CO1	PO5,	PSO1
	1. ಇಳಿದು ಬಾ ತಾಯೆ – ದ.ರಾ. ಬೇಂದ್ರೆ			PO8	
	2. ದೇವರು ರುಜು ಮಾಡಿದನು – ಕುವೆಂಪು				
	3. ನನ್ನ ನಲ್ಲ– ಮಧುರಚೆನ್ನ				
Unit-2	ನವ್ಯ ಕಾವ್ಯ	07Hrs.	CO1,	PO5,	PSO1
	1. ನೆಲ ಸಪಾಟಿಲ್ಲ – ಗೋಪಾಲ ಕೃಷ್ಣ ಅಡಿಗ		CO2	PO8	
	2. ಇಡದಿರು ನನ್ನ ನಿನ್ನ ಸಿಂಹಾಸನದ ಮೇಲೆ –				
	ಕೆ,ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿ				

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	3. ಅವ್ವ – ಪಿ. ಲಂಕೇಶ್				
Unit-3	ವಾಣಿಜ್ಯ ಕನ್ನಡ ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು	06Hrs.	CO3,	PO5,	PSO1
	1. ಅತಿ ಸಣ್ಣ, ಸಣ್ಣ ಪ್ರಮಾಣದ ಉದ್ಯಮಗಳು ಹಾಗೂ		CO4	PO8	
	ವಿಶೇಷ ಆರ್ಥಿಕ ವಲಯ (ಎಸ್.ಇ.ಝೆಡ್) –				
	ಮುರುಳಿಧರ ಬಿ ಕುಲಕರ್ಣಿ				
	2. ಮೊಬೈಲ್ ಬ್ಯಾಂಕಿಂಗ್ ಬಲು ಸುಲಭ – ಮಹೇಶ್ ಚಂದ್ರ				
	3. ವಿಜ್ಞಾನ ಮತ್ತು ಧರ್ಮ – ಡಾ ಜಿ. ರಾಮಕೃಷ್ಣ				
Unit -4	ಏಕಾಂಕ	06Hrs.	CO3,	PO5,	PSO1
	1. ಮಾನಿಷಾದ – ಗಿರೀಶ್ ಕಾರ್ನಾಡ್		CO4	PO8	

- 1. ಮುಗಳಿ ರಂ.ಶ್ರೀ., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ಗೀತಾ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು. 2014
- 2. ಸೀಮಾತೀತ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ ಸಂಪುಟ 1,2,3,4,5 ಮತ್ತು 6, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2014
- 3. ಡಾ. ಅರವಿಂದ ಮಾಲಗತ್ತಿ, ಸಾಹಿತ್ಯ ಸಂಸ್ಕೃತಿ ಮತ್ತು ದಲಿತ ಪ್ರಜ್ಞೆ, ಪ್ರಕಾಶಕರು ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2014
- 4. ಡಾ. ಈ.ಎಸ್. ಆಮೂರ, ಕನ್ನಡ ಕಥನ ಸಾಹಿತ್ಯ : ಕಾದಂಬರಿ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
- 5. ದೇಶಪಾಂಡೆ ಎಸ್.ಎಲ್., ಬೇಂದ್ರೆ ಶರೀಫರ ಕಾವ್ಯಾಯಾನ, ಪ್ರಕಾಶಕರು ದೇಸಿ ಮಸ್ತಕ, ಬೆಂಗಳೂರು. 2013
- 6. ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗಾತಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009
- 7. ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣ್ಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು -2014
- 8. ಸಂ. ಡಾ! ಸಿ. ಆರ್. ಚಂದ್ರಶೇಖರ್, ಮುಂದಾಳುತನದ ಲಕ್ಷಣಗಳನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವುದು ಹೇಗೆ?, ಪ್ರಕಾಶಕರು ನವಕರ್ನಾಟಕ ಪಬ್ಲಿಕೇಷನ್ಸ್ ಪ್ರೈವೆಟ್ ಲಿಮಿಟೆಡ್. 2010
- 9. ಆಧುನಿಕ ಕನ್ನಡ ಕಾವ್ಯ ಭಾಗ–2, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2004
- 10. ಶಿವರುದ್ರಪ್ಪ ಜಿ.ಎಸ್. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಮೀಕ್ಷೆ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013

Course Title : HINDI -III
Course Code: B20BC3012

## **Course Description:**

यह पाठ्यक्रम नौसिखिया अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है

# **Course Objectives:**

- 1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना।
- 2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना।
- 3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना।

4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना |

## **Course Outcomes:**

अध्ययन की समाप्ति पर अध्येता –

CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है |

CO2:साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है |

CO3: समाज में अंतर्निहित पद्दतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है।

CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है |

# **Course Pre-requisites:**

- अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए।
- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है |
- हिन्दी व्याकरण का अवबोधन आवश्यक है।
- अंग्रेज़ी हिन्दी अनुवाद से संबंधित जानकारी जरुरी है |

**Pedagogy:** ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom

LTP:1:1:0

Course type: CC

**Contact Hours:26** 

Units	Detailed Syllabus	СН	CO	PO
Unit-1	इकाई - 1	07Hrs.	CO1,	PO5
	नाटक - आधे – अधूरे - मोहन राकेश		CO2	&8
	परिचय का विधा नाटक			
	– आधे अधूरे 🕒 अंक प्रथम			
Unit-2	इकाई - 2	07Hrs.	CO1,	PO5&
	_		CO2	8
	नाटक - आधे - अधूरे – मोहन राकेश आधे – अधूरे -			
	अंक ्वितीय			
Unit-3	इकाई -3	06Hrs.	CO3,	PO5&
			CO4	8
	नाटक - आधे – अधूरे - मोहन राकेश			
	आधे – अधूरे - अंक तृतीय			
Unit-4	इकाई -4	06Hrs.	CO3,	PO5&
	नगदी रहित व्यवहार		CO4	8
	अ 1 चेक तथा बैंक प्रणाली द्वारा भुगतान			
	2 भुगतान द्वारा प्रणाली इंटरनेट कम्प्युटर			
	आ 1 स्वैप (POS) मशीन द्वारा भुगतान			
	2 भुगतान द्वारा भ्रमणध्वनि			
	इ 1 ए टी एम द्वारा भुगतान			
	2 भुगतान द्वारा ऐप के बैंकों विभिन्न			

- 1. नाटक आधे अधूरे मोहन राकेश
- 2. हिन्दी नाटक उद्भव और विकास –दशरथ ओझा
- 3. .हिन्दी साहित्य का इतिहास नागेन्द्र .डॉ -
- 4. अधुनिक हिन्दी साहित्य का इतिहास सिंह बच्चन .डॉ -
- 5. हिन्दी साहित्य का नवीन इतिहास सिंह साहब लाल .डॉ -
- 6. शुद्ध हिन्दी कैसे बोले कैसे लिखेपाण्डे पृथ्वीनाथ -
- 7. हिन्दी नाटक और रंगमंच डॉ.रामकुमार वर्मा
- 8. कंप्यूटर सूचना प्रणाली विकास रामबंसल वाज्ञाचर्या
- 9. कंप्यूटर के भाषिक अनुपयोग विजयकुमार मल्होत्रा

# Course Title: ADDITIONAL ENGLISH - III

Course Code: B20BC3013

**Course Description:** This 2-credit course allows the learners to explore the various sociopolitical aspects represented in literature. The concepts discussed in the course provide learning exposure to real life scenarios. The course is designed to develop critical thinking ability among learners, through the socio-political aspects discussed in literature. Thus, the aim is to produce responsible and sensitive individuals.

# **Course Objectives:**

- 1. To outline the global and local concerns of gender and identity.
- 2. To identify the complexities of human emotions through literature.
- 3. To assess the struggles of human survival throughout history.
- 4. To compare and contrast between the various dimensions of childhood.

## **Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Evaluate the pressing gender issues within our society.

CO2: Criticize human actions through a humane and tolerant approach.

CO3: Perceive the human conflicts with an empathetic perspective.

CO4: To disprove the assumption of a privileged childhood.

Prerequisites: The student must possess fair knowledge of language, literature and society.

Pedagogy: Direct method / ICT / Collaborative Learning / Flipped Classroom.

**LTP:** 1:1:0

Course type: CC

**Contact Hours: 26** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Gender & Identity	06Hrs	CO1	PO5	PSO1
	Anne Sexton – Consorting with Angels				
	Eugene Field – The Doll's Wooing				

	Vijay Dan Detha – Double Life				
	Charlotte Perkins Gilman - The Yellow				
	Wallpaper				
Unit-2	Love & Romance	06Hrs	CO2	PO5	PSO1
	Literature: Tadeusz Rozewicz – Pigtail				
	Jyoti Lanjewar – Mother				
	Sowvendra Shekhar Hansda – The Adivasi				
	Will Not Dance				
	Harriet Jacobs – Excerpt from Incidents in the				
	Life of a Slave Girl				
	Language: Prefix and Suffix				
Unit-3	War & Trauma	07Hrs	CO3	PO5	PSO1
	Lord Alfred Tennyson – The Charge of the			&8	
	Light Brigade				
	TaufiqRafat – The Medal				
	Guy de Maupassant – Two Friends				
	Sadaat Hasan Manto – Toba Tek Singh				
Unit-4	Children's Literature	07Hrs	CO4	PO8	PSO1
	William Blake – The Chimney Sweeper				
	D.H. Lawrence – Discord in Childhood				
	Anna Sewell – The Black Beauty (Extract)				
	Rudyard Kipling – The Jungle Book (Extract)				

- 1. Sexton, Anne. The Complete Poems. Houghton Mifflin, 1999.
- 2. Namjoshi, Suniti. Feminist Fables. Spinifex Press, 1998.
- 3. Vanita, Ruth & SaleemKidwai (ed.) Same Sex Love in India. Penguin India, 2008.
- 4. Gilman, Charlotte Perkins. The Yellow Wallpaper. Rockland Press, 2017.
- 5. Gale, Cengage Learning. A Study Guide for Alfred Noyes's "The Highwayman". Gale, Study Guides, 2017. (Kindle Edition Available)
- 6. Shakespeare, William. Poems and Sonnets of William Shakespeare. Cosimo Classics, 2007.
- 7. Stockton, Frank Richard. The Lady, or the Tiger? Create space Independent Publications, 2017.
- 8. Wilde, Oscar. The Collected Works of Oscar Wilde. Wordsworth Editions Ltd., 1997.
- 9. Tennyson, Lord Alfred. The Complete Works of Alfred Tennyson. Forgotten Books, 2017.
- 10. Blake, William Erdman, David V. (ed.). The Complete Poetry and Prose (Newly revised ed.). Anchor Books, (1988).
- 11. Maupassant, Guy de Guy de Maupassant-The Complete Short Stories. Projapati, 2015.
- 12. Manto, Sadaat Hasan. Manto: Selected Short Stories. RHI, 2012.
- 13. Ricks, Christopher. Metaphysical Poetry. Penguin, 2006.
- 14. Sewell, Anna. The Black Beauty. Maple Press, 2014.

# **Course Title: CORPORATE ACCOUNTING**

Course Code: B20BC3020

**Course Description:** This course is intended to introduce the basic theory, concepts and practice of corporate accounting and to enable students to understand the valuation of goodwill and the procedure to deal in pre-incorporation and post-incorporation. It also emphasizes on the preparation of Company final accounts.

# **Course Objectives:**

- 1. To present and understand financial reporting of the companies as well as its relevance for external users.
- **2.** To understand the concepts and standards underlying the accounting procedures used to measure business performance. And also the use of accounting information for business decisions as a basic language of business.

## **Course Outcomes:**

CO1: To understand the prominence and need of issue of shares.

CO2: Adopt the procedure for calculation of goodwill.

CO3: Analyze the value of Shares by adopting various methods.

CO4: Enumerate the financial position of the organization.

Course Prerequisites: Basic concepts of Financial Accounting

Pedagogy: Direct Method

**LTP:** 3:0:1

Course type: HARD CORE

**Contact Hours:52** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Issue of Shares:	14Hrs	CO1	PO1	PSO1
	Introduction- Capital, Meaning of Shares, Types				
	of Shares, Equity shares and Preference shares,				
	Issues of Shares, Public Issue, Rights Issue and				
	Preferential Allotment , Eligibility Norms for				
	making Public Issue of Shares, Accounting				
	Process and Entries for Public Issue of Shares,				
	When shares are issued for payment at once and				
	when shares are issued for payment by				
	installment, Accounting process and Entries for				
	Rights Issue of Shares, Account process and				
	Entries for Preferential Allotment of Shares,				
	Issue of Shares for Purchase of Assets, Issue of				
	shares to the promoters, Forfeiture of shares, Re-				
	issue of forfeited shares including Balance sheet.				
Unit-2	Valuation of Goodwill:	12Hrs	CO2	PO1	PSO1
	Meaning, Definition, Elements of goodwill,				
	Types of goodwill, Purchased goodwill, Non-				

	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, Problems.				
Unit-3	Valuation of Shares:	12Hrs	CO3	PO1	PSO1
	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-4	Company Final Accounts:	14Hrs	CO4	PO1	PSO1
Unit-4	Company Final Accounts:  Meaning, Types of preparation of Final accounts,	14Hrs	CO4	PO1	PSO1
Unit-4		14Hrs	CO4	PO1	PSO1
Unit-4	Meaning, Types of preparation of Final accounts,	14Hrs	CO4	PO1	PSO1
Unit-4	Meaning, Types of preparation of Final accounts, Requirements and contents of financial	14Hrs	CO4	PO1	PSO1
Unit-4	Meaning, Types of preparation of Final accounts, Requirements and contents of financial statements, Treatment of special items relating to	14Hrs	CO4	PO1	PSO1
Unit-4	Meaning, Types of preparation of Final accounts, Requirements and contents of financial statements, Treatment of special items relating to company final accounts, Tax deducted at source,	14Hrs	CO4	PO1	PSO1
Unit-4	Meaning, Types of preparation of Final accounts, Requirements and contents of financial statements, Treatment of special items relating to company final accounts, Tax deducted at source, Advance tax paid, Provision for tax,	14Hrs	CO4	PO1	PSO1
Unit-4	Meaning, Types of preparation of Final accounts, Requirements and contents of financial statements, Treatment of special items relating to company final accounts, Tax deducted at source, Advance tax paid, Provision for tax, Depreciation, Interest on debentures, Tax,	14Hrs	CO4	PO1	PSO1
Unit-4	Meaning, Types of preparation of Final accounts, Requirements and contents of financial statements, Treatment of special items relating to company final accounts, Tax deducted at source, Advance tax paid, Provision for tax, Depreciation, Interest on debentures, Tax, Dividends, Interim, Proposed, Unclaimed,	14Hrs	CO4	PO1	PSO1
Unit-4	Meaning, Types of preparation of Final accounts, Requirements and contents of financial statements, Treatment of special items relating to company final accounts, Tax deducted at source, Advance tax paid, Provision for tax, Depreciation, Interest on debentures, Tax, Dividends, Interim, Proposed, Unclaimed, Transfer to reserves, Preparation of profit and	14Hrs	CO4	PO1	PSO1

- 1. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. 4<sup>th</sup> and 5<sup>th</sup> Edition Vikas Publishing House, New Delhi.
- 2. Patric A, Gaughal, Mergers, Acquisitions and corporate Restructuring, 7<sup>th</sup> Edition, Willy India Pvt Limited.
- 3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- 4. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- 5. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.

# Course Title: COST ACCOUNTING Course Code: B20BC3030

# **Course Description:**

This course is intended to introduce the basic theory, concepts and practice of cost accounting and to enable the students to apply relevant principles and approaches in solving problems of various costing aspects and help the students improve their overall capacities. Designed to develop the problem-solving skill through the use of various costing techniques.

# **Course Objectives:**

- 1. To develop an understanding of students to utilize cost data in planning and control & to Identify and calculate different types of costs and inventory valuation.
- 2. To apply various incentive schemes available for the labour and solve the different methods of overhead distribution.

## **Course Outcomes:**

CO1: Analyse the Designing and Installing concepts of Cost accouting.

CO2: Understand the various methods of Computing the value of Inventory.

CO3: Enumerate the Labour Cost under different incentive schemes.

CO4: Analyse the methods of overhead distribution.

Course Pre-requisites: Basic Concepts of Accounting

Pedagogy: Direct Method,ICT & Digital Support

**LTP:** 3:0:1

Course type: HARD CORE

		TT	50
( 'An	tact	$H \Omega I$	ırs:52

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Cost Accounting:	14Hrs.	CO1	PO1	PSO1
	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 Centre, Elements of Cost, Preparation of				
	Cost Sheet, Tenders and Quotations.				
Unit-2	Material and Cost Control:	14Hrs.	CO2	PO1	PSO1
	Meaning, Types: Direct Material, Indirect				
	Material Control, Purchasing				
	Procedure, Store Keeping, Techniques of				
	Inventory Control, levels settings, EOQ,				
	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:	12Hrs.	CO3	PO1	PSO1
	Meaning, Types: Direct Labour, Indirect				
	Labour, Timekeeping, Time booking, Idle				
	Time, Overtime, Labour Turn Over				
	methods.Methods of Labour Remuneration:				
	Time Rate System, Piece Rate System,				
	Incentive Systems (Halsey Plan, Rowan Plan &				

	Taylor's and Merricks Differential Piece Rate				
	System) Problems.				
Unit-4	Overheads Cost Control:	12Hrs.	CO4	PO1	PSO1
	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, Machine Hour Rate,				
	Problems on Machine Hour Rate.				

- 1. Principles and Practices of Cost Accounting, Bhattacharyya A K 3<sup>rd</sup> Edition, PHI.
- 2. Cost Accounting, Jawahar Lal, 3<sup>rd</sup> Edition, TMH.
- 3. Cost and Management Accounting, Ravi M Kishore, 4<sup>th</sup> Edition, Taxman.
- 4. Jain / S Narang, Advanced Cost Accounting, 13<sup>th</sup> Revised Edition, Kalyani Publications.
- 5. Principles and Practices of Cost Accounting, Jain, Narang and Simmi Agrawal, 25<sup>th</sup> Revised Edition, Kalyani Books.
- 6. Principles and Practices of Cost Accounting, M N Arora, 12<sup>th</sup> revised Edition, Vikas Publishing House.

# **Course Title: MARKETING MANAGEMENT**

# Course Code: B20BC3040

# **Course Description:**

Course intends to develop marketing skills in students and understand the role of marketing strategies in organization that contributes towards achieving the consumer needs and expectations. It imparts students with knowledge of various marketing concepts such as market segmentation, market targeting, and global marketing and so on that helps in effective decision making.

## **Course Objectives:**

- 1. To understand the basic concepts of marketing, Consumer Behavior and Advertisement Strategies and impart in depth knowledge about Market Segmentation, Market targeting and Product Positioning.
- 2. To impart in-depth knowledge about the Marketing Mix and Global Market Environment and understand the concept of types of marketing and its issues.

## **Course Outcomes:**

CO1:Evaluate the various strategies of advertising and Consumer behavior process.

CO2: Understand the target Market, Selection and Strategies of Product Positioning.

CO3: Analyse the techniques of 7P's of Marketing Mix and Social Media Marketing in Global Environment

CO4: Determine the different types of marketing and distribution system in India.

Course Pre-requisites: Functional areas of Marketing **Pedagogy:** Direct Method, ICT & Digital Support, Flipped Classroom LTP: 2:1:0 Course type: SOFT CORE **Contact Hours: 39** Units **Detailed Syllabus** CH CO PO **PSO** Unit-1 08Hrs. CO<sub>1</sub> PO7 PSO<sub>1</sub> **Introduction to Marketing:** Meaning, Evolution of marketing concepts, functions, marketing environment, Micro and Macro environmental factors, Consumer Behavior, Consumer buying process, Factors influencing consumer buying decisions. Marketing-Nature and Scope of Marketing; Marketing Promotional Strategies Advertising Strategies for Promoting New Product Vs Existing Products Advertising Structure-Source-Advertising Budget. Unit-2 **Segmentation Targeting Positioning:** 10Hrs. CO<sub>2</sub> PO7 PSO<sub>1</sub> Market segmentation, concept, importance bases. market selection: and Target Positioning concept, importance and bases: Product differentiations. Retaining Customer & **STP** Market Segmentation: Levels. Importance, Procedures, Types of Segmentation, Market Targeting, Procedures, Product Positioning Objectives, Differentiating the Product, Product Positioning Strategies Procedure for Creating Customer Relation Management Database, E-Trading. Unit-3 11Hrs. CO<sub>3</sub> PO7 PSO<sub>1</sub> **Marketing Mix:** Marketing Mix 7Ps and 4As-New Challenges Marketing Field-The **Functions** Marketing Management, Understanding Marketing Management in the context of National and Global Market Environment Social Media Marketing. Marketing Promotional Strategies: Advertising Strategies for Promoting New Product Vs Existing Products. Advertising Structure-Types of Advertisement, Measuring Effectiveness of Advertisement, DAGMAR approach: Kinds of Promotion,

	Tools and Techniques of sales promotion,				
	Push, Pull Strategies of Promotion, Personal				
	Selling.				
Unit-4	Developments & Issues in Marketing:	10Hrs.	CO4	PO7	PSO1
	Distribution System and Recent Trends in				
	Marketing: Online Marketing, Merits and				
	Demerits, E-Tailer-Impact of FDI in to Indian				
	, Cloud Sourcing-Meaning and Purpose of				
	Channel of Distribution, Managing				
	Distributing Channels, Channel Alternatives				
	Factors affecting Channel Choice, Direct				
	Marketing and E-Commerce Managing				
	Retailing-Wholesaling and Logistics, Retail				
	Distribution System in India.				

- 1. Principles of Marketing, Philip T. Kotler, 16th Edition, Pearson Publishing House.
- 2. A Framework for Marketing Management, Armstrong Gary, Kotler Philip 13th Edition, Pearson Education.
- 3. Marketing Management Global Perspective Indian Context, V S Rama swamy & S Namakumari, 4th Edition, MACMILLAN Publishers INDIA Ltd.
- 4. William Stanton, Bruce Walker, Michael Etzel, Ajay Pandit, Marketing Concepts and Cases, 13th Edition, Tata McGraw Hill.
- **5.** Marketing Management: A South Asian Perspective, Philip Kotler, Abraham Koshy, MithileswarJha, Kevin Lane Keller, 13th Edition Pearson.

# **Course Title: FINANCIAL MANAGEMENT**

# Course Code: B20BC3050

**Course Description:** This is an introductory course in financial management. The student studies topics in the financial management of profit-seeking organizations. A major objective is the development of analytical and decision-making skills in finance through the use of theory questions and practical problems.

# **Course Objectives:**

- 1. To gain knowledge about the how finance is the life blood of the business. To know detail about the time value of money. To get an idea how to maintain the capital structure in a company.
- 2. To get an idea about the investment decisions of a company plays a key role for the development of the company. To know about the dividends and benefits of giving the dividends to the company.

## **Course Outcomes:**

CO1:Understand the concepts of financial management and time-value of money.

CO2: Apply the various techniques of Capital budgeting decisions.

CO3: Determine the optimal capital structure by computing EPS.

CO4: Analyse the various types of dividend and working capital.

Course Pre-requisites: Basic concepts of financial Management. Pedagogy: Direct Method, ICT & Digital Support. LTP:201 Course type: SOFT CORE Contact Hours:39 Units **Detailed Syllabus** CH CO PO **PSO** Unit-1 **Introduction:** 10Hrs. CO1 PO<sub>2</sub> PSO<sub>2</sub> Finance, Meaning and Definition of Financial Financial Objectives of Management, Management, Financial Decisions, Role of Financial Manager, Financial Planning, Steps in Financial Planning, Principles of Sound Financial Plan. Time value of Money, Present Values, Future Values of Cash Flow, Doubling Period. 10Hrs. Unit-2 **Investment Decisions:** CO<sub>2</sub> PO2 PSO<sub>2</sub> Introduction, Meaning and Definition of Capital Budgeting, Features, Significance, Techniques: Process. Payback Period. Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index, Problems. Capital budgeting under Risk, Certainty Equivalent Approach and Risk-Adjusted Discount Rate Unit-3 **Financing Decisions:** 10Hrs. CO<sub>3</sub> PO2 PSO<sub>2</sub> Introduction of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, Leverages: Operating & Financial Leverage, Computation & Analysis of EBIT-EBT-EPS, Point of Indifference-**Problems** Unit-4 09Hrs. CO4 PO2 PSO<sub>2</sub> Dividend Decisions & Working Capital **Management:** Dividend Decision: Introduction, Meaning and Definition, Determinants of Dividend Policy, Types of Dividends, Dividend Policies in Practice. Concept of Working Capital, Significance of Adequate Working Capital, Evils of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital-Cash Management, Inventory Management.

**Reference Books:** 

- 1. SudhindraBhat –Financial Management Principles and Practices 2<sup>nd</sup> Edition–Excel Books.
- 2. Prasanna Chandra, Fundamentals of Financial Management -6<sup>th</sup> Edition- McGraw Hill Education.
- 3. Pandey, I.M. Financial Management-11<sup>th</sup> Edition- Vikas Publications.
- 4. Rustagi, R.P. Fundamentals of Financial Management- 6<sup>th</sup> Revised Edition- Taxmann Publication Pvt. Ltd.
- 5. Levy H. and M. Sarnat. Principles of Financial Management -13<sup>th</sup> Edition- Pearson Education.

# Course Title: BUSINESS STATISTICS-II

# Course Code: B20BC3060

# **Course Description:**

This course provides the practical implications of various statistical tools such as correlation and regression analysis and the relevance of linear programming. It provides inputs about interpolation and extrapolation and the need of vital statistics.

## **Course Objectives:**

- 1. To comprehend about correlation and regression analysis.
- 2. To formulate the linear programming.
- 3. To understand the significance of Interpolation and Extrapolation.

## **Course Outcomes:**

CO1: Explain the advance concepts of statistics and its practical applicability.

CO2: Effective adaptability of linear programming.

CO3: Apply the concept of interpolation and extrapolation.

CO4: Practical applicability of vital statistics.

Course Pre-requisites: Business Statistics –I

Pedagogy: Direct Method, ICT & Digital Support.

LTP: 2:0:1

Course type: SOFT CORE

Contact Hours: 39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Time Series Analysis	10Hrs.	CO1	PO2	PSO2
	Time Series Data: Components of time series,				
	Additive and multiplicative models				
	Trend analysis. Fitting of trend line using				
	principle of least squares-linear, second degree				
	parabola and exponential. Conversion of annual				
	linear trend equation to quarterly/monthly basis and				
	vice-versa; Moving averages				
	Seasonal variations-Calculation of seasonal				
	indices using simple averages, Ratio-to-trend,				

	Ratio-to-moving averages methods, Uses of				
	seasonal Indices				
Unit-2	Interpolation And Extrapolation	10Hrs.	CO2	PO2	PSO2
	Meaning, Significance, Assumptions, Methods of				
	Interpolation, Binomial expansion (Interpolating				
	method one and two missing values only),				
	Newton's Advancing Differences Method,				
	Problems.				
Unit-3	Vital Statistics	10Hrs.	CO3	PO2	PSO2
	Meaning, sources and uses.				
	Mortality rates- Crude Death Rate, Age Specific				
	Death Rate, Standardized Death Rate, (Direct				
	method of standardization), Infant Mortality Rate,				
	Maternal Mortality Rate.				
	Fertility Rates- Crude Birth Rate, Age Specific				
	Fertility Rate, General Fertility Rate & Total				
	Fertility Rate.				
Unit-4	Probability Distributions:	09Hrs.	CO4	PO2	PSO2
	Meaning, Uniform(discrete/continuous)- mean,				
	variance, mgf, Bernoulli (mean, variance) &				
	Normal distribution with all properties				

- 1. S P Gupta (2018), 45<sup>th</sup> edition, Statistical Methods-Sultan Chand, Delhi
- 2. Dr. C.R.Reddy (2017), 1<sup>st</sup> edition, Quantitative Methods for Management Decisions, Himalaya Publishing House.
- 3. Dr. B N Gupta (2018) Business Statistics, SahitytaBhavan Publications Agra.
- 4. R.S Bhardwaj (2009), 2<sup>nd</sup> edition, Business Statistics, Excel Books
- 5. Chikodi&Pradad –Quantitative Method for Business –II
- 6. Statistical Methods, Gupta S.P., 45th Revised Edition 2017, Reprint 2018-Sultan Chand.
- 7. Statistics, Freedman, Pisani, Purves, 4th Edition.
- 8. S P Gupta: Statistical Methods, 39<sup>th</sup> Edition, Sultan Chand, Delhi.
- 9. Richard I. Levin, David S. Rubin (2011) 7th edition, Statistics for Management, Pearson Education India.
- 10. Richard I. Levin, David S. Rubin (2011) 7th edition, Statistics for Management, Pearson Education India.

# **OPEN ELECTIVE (OE)**

# Course Title: PRINCIPLES OF INSURANCE Course Code: B20BC3070

**Course Description:** The course helps students develop understanding on the basic principles of insurance and their application to business management and personal affairs. It Includes life insurance, annuities, health, fire, transportation and general insurance.

# **Course Objectives:**

- 1. To provide a basic understanding of the Insurance Mechanism
- 2. To give an overview of major Life Insurance
- 3. To determine the General Insurance needs

## **Course Outcomes:**

CO1: Describe about various types of insurance and its basic principles.

CO2: Evaluate the relevance of Life Insurance policy along with its policy conditions.

CO3: Understand about the general and commercial insurance

CO4: Understands the IRDA guidelines related to detection and monitoring of Insurance Frauds.

**Course Pre-requisites:** Basic knowledge of Insurance, Marketing and Indian Financial System.

**Pedagogy:** Direct method, ICT and Digital support, Collaborative and Cooperative learning, Differentiated Instruction

LTP: 3-1-0

Course type: HARD CORE

**Contact Hours: 52** 

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	History and Concept of Insurance:	12Hrs.	CO1	PO7	PSO1
	Basic principles; Role and importance of				
	Insurance in Society; Concept of Micro				
	Insurance; Types of Insurance; Insurance				
	Documents and Policy Terms & Conditions;				
	Insurance Agents: Role, qualifications, functions				
	and important of Insurance,Brokers				
	Direct/Composite/Reinsurance Brokers in				
	Insurance Market. Selling Process; Customer				
	Services and Consumerism in Insurance;				
	Documentations and Policy conditions				
Unit-2	Life Insurance:	14Hrs.	CO2	PO7	PSO1
	History and Importance; Human Life Value				
	(HLV); Risks of Individuals in Life Insurance;				
	Financial Planning and Individual Life Cycle;				
	Riders in Life Insurance Products; Life Insurance				
	Products: Traditional and Non Traditional;				
	Components in premium determinations;				
	Underwriting: Medical and Non-Medical; Types				
	of Claims.				
	Determinants of Health; Factors affecting the				
	health system in India; Health Insurance				
	Intermediaries; Underwriting: Medical and Non-				
	Medical; Health Insurance Products;				
	Stakeholders in Claim Process; Challenges in				

Health Insurance; Health Insurance to Poorer				
Section.				
General and Commercial Insurance:	14Hrs.	CO3	PO7	PSO1
History and significance; Various Distribution				
channels; Claim settlements and Underwriting;				
Types of General Insurance: Personal and Retail				
Insurance, Shopkeeper Insurance and Motor				
Insurance; Types of Commercial Insurance:				
Property/Fire Insurance; Marine Insurance;				
Liability Insurance; Crime Insurance: Fidelity				
Guarantee Insurance, Money Insurance, and				
Burglary Insurance.				
Tax benefits and IRDA	12Hrs.	CO4	PO7	PSO1
Tax benefits under Life Insurance Policies;				
Ethical Behavior; Redressal of Policyholder				
Grievances; Married Women's Property Act				
Policy; Anti-Money laundering Guidelines of				
IRDA. Role of Ombudsman Scheme; IRDA Role				
in Insurance Sector; Relevant Provisions and				
Applicability of Consumer Protection Act 1986;				
IRDA guidelines related to detection and				
monitoring of Insurance Frauds.				
	General and Commercial Insurance: History and significance; Various Distribution channels; Claim settlements and Underwriting; Types of General Insurance: Personal and Retail Insurance, Shopkeeper Insurance and Motor Insurance; Types of Commercial Insurance: Property/Fire Insurance; Marine Insurance; Liability Insurance; Crime Insurance: Fidelity Guarantee Insurance, Money Insurance, and Burglary Insurance.  Tax benefits and IRDA  Tax benefits under Life Insurance Policies; Ethical Behavior; Redressal of Policyholder Grievances; Married Women's Property Act Policy; Anti-Money laundering Guidelines of IRDA. Role of Ombudsman Scheme; IRDA Role in Insurance Sector; Relevant Provisions and Applicability of Consumer Protection Act 1986; IRDA guidelines related to detection and	General and Commercial Insurance: History and significance; Various Distribution channels; Claim settlements and Underwriting; Types of General Insurance: Personal and Retail Insurance, Shopkeeper Insurance and Motor Insurance; Types of Commercial Insurance: Property/Fire Insurance; Marine Insurance; Liability Insurance; Crime Insurance: Fidelity Guarantee Insurance, Money Insurance, and Burglary Insurance.  Tax benefits and IRDA Tax benefits under Life Insurance Policies; Ethical Behavior; Redressal of Policyholder Grievances; Married Women's Property Act Policy; Anti-Money laundering Guidelines of IRDA. Role of Ombudsman Scheme; IRDA Role in Insurance Sector; Relevant Provisions and Applicability of Consumer Protection Act 1986; IRDA guidelines related to detection and	General and Commercial Insurance: History and significance; Various Distribution channels; Claim settlements and Underwriting; Types of General Insurance: Personal and Retail Insurance, Shopkeeper Insurance and Motor Insurance; Types of Commercial Insurance: Property/Fire Insurance; Marine Insurance; Liability Insurance; Crime Insurance: Fidelity Guarantee Insurance, Money Insurance, and Burglary Insurance.  Tax benefits and IRDA Tax benefits under Life Insurance Policies; Ethical Behavior; Redressal of Policyholder Grievances; Married Women's Property Act Policy; Anti-Money laundering Guidelines of IRDA. Role of Ombudsman Scheme; IRDA Role in Insurance Sector; Relevant Provisions and Applicability of Consumer Protection Act 1986; IRDA guidelines related to detection and	General and Commercial Insurance: History and significance; Various Distribution channels; Claim settlements and Underwriting; Types of General Insurance: Personal and Retail Insurance, Shopkeeper Insurance and Motor Insurance; Types of Commercial Insurance: Property/Fire Insurance; Marine Insurance; Liability Insurance; Crime Insurance: Fidelity Guarantee Insurance, Money Insurance, and Burglary Insurance.  Tax benefits and IRDA Tax benefits under Life Insurance Policies; Ethical Behavior; Redressal of Policyholder Grievances; Married Women's Property Act Policy; Anti-Money laundering Guidelines of IRDA. Role of Ombudsman Scheme; IRDA Role in Insurance Sector; Relevant Provisions and Applicability of Consumer Protection Act 1986; IRDA guidelines related to detection and

- 1. Principles of Insurance (IC-01), Insurance Institute of India, Mumbai.
- 2. Practice of Life Insurance (IC-02), Insurance Institute of India, Mumbai
- 3. Practice of General Insurance (IC-11), Insurance Institute of India, Mumbai
- 4. Corporate Agent (IC-38), Insurance Institute of India, Mumbai
- 5. ICFAI Course Book Life Insurance Vol. I, II, III (LBRARO)

# **FOURTH SEMESTER**

Course Title : ಕನ್ನಡ – IV

Course Code: B20BC4011

## **Course Description:**

ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್ ಗಳನ್ನು ಹೊಂದಿದೆ.

#### **Course Outcomes:**

ನವೋದಯ ಕಾವ್ಯ, ನವ್ಯ ಕಾವ್ಯ, ವಾಣಿಜ್ಯ ಕನ್ನಡ, ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು ಮತ್ತು ಏಕಾಂಕ ನಾಟಕದ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

ಅಔI:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

ಅಔ2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

ಅಔ3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

ಅಔ4:ಸಂಶೋದನಾ ಮನೋಭಾವ ಮತ್ತು ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸುತ್ತದೆ.

#### **Course Pre-requisites:**

- ಕನ್ನಡ ಭಾಷೆಯ ಬಗೆಗೆ ಪ್ರಾಥಮಿಕ ತಿಳುವಳಿಕೆ ಅಗತ್ಯ...
- ಭಾಷೆಯನ್ನು ಓದಲು ಮತ್ತು ಬರೆಯಲು ತಿಳಿದಿರಬೇಕು.
- ಪದವಿ ಪೂರ್ವ ಶಿಕ್ಷಣದಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯನ್ನು ಓದಿರಬೇಕು.

**Pedagogy:** Direct method, ICT and Digital support (Links attached), Collaborative and Cooperative learning, Differentiated Instruction, Flipped Classroom

LTP: 1:1:0

Course type: CC

**Contact Hours: 26 hours** 

Units	<b>Detailed Syllabus</b>	СН	CO	PO	PSO
Unit-1	ದಲಿತ ಬಂಡಾಯ ಕಾವ್ಯ	7Hrs.	CO1,	PO5,	001
	1. ಚೋಮನ ಮಕ್ಕಳ ಹಾಡು – ಸಿದ್ದಲಿಂಗಯ್ಯ		CO2	PO8	
	2. ಇಲ್ಲ ಬಿಡುಗಡೆ ನಮಗೆ– ವೀ. ಚಿಕ್ಕವೀರಯ್ಯ				
	3. ಮಗು ಮತ್ತು ಹಣ್ಣುಗಳು – ಹೆಚ್.ಎಸ್				
	ಶಿವಪ್ರಕಾಶ್				
Unit-2	ಸ್ತ್ರೀವಾದಿ ಮತ್ತು ಸಮಕಾಲೀನ ಕಾವ್ಯ	7Hrs.	CO1,	PO5,	001
	1. ತಡೆ – ಚ ಸರ್ವಮಂಗಲ		CO2	PO8	
	2. ಧ್ಯಾನಸ್ತ ಬಂಗಲೆಗಳು – ವಿ ಆರ್. ಕಾರ್ಪೆಂಟರ್				
	3. ಟ್ರಯಲ್ ರೂಮಿನ ಅಪ್ಪರೆಯರು– ಭುವನ				
	ಹಿರೇಮಠ				
Unit-3	ಆಡಳಿತಾತ್ಮಕ ಕನ್ನಡ ಮತ್ತು ವೈಜ್ಞಾನಿಕ	6Hrs.	CO3,	PO5,	001
	ಲೇಖನಗಳು		CO4	PO8	
	1. ಪತ್ರಲೇಖನ ಮತ್ತು ವರದಿಗಳ ತಯಾರಿ				
	2. ವಿಜ್ಞಾನ ಸಂವನಕ್ಕೆ ಆಧುನಿಕ ತಂತ್ರಜ್ಞಾನದ				
	ಸವಲತ್ತುಗಳು – ಟಿ ಜಿ ಶ್ರೀನಿಧಿ				
	3. ವಿಜ್ಞಾನ ಮತ್ತು ಸಮಾಜ – ಹೆಚ್ ನರಸಿಂಹಯ್ಯ				
Unit-4	ಕಾದಂಬರಿ	6Hrs.	CO3,	PO5,	001
	1. ಕಾಡು – ಶ್ರೀಕೃಷ್ಣ ಆಲನಹಳ್ಳಿ		CO4	PO8	

#### **Reference Books:**

1. ಮುಗಳಿ ರಂ.ಶ್ರೀ., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ಗೀತಾ ಬುಕ್ ಹೌಸ್, ಮೈಸೂರು. 2014

- 2. ಸೀಮಾತೀತ ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ ಸಂಪುಟ 1,2,3,4,5 ಮತ್ತು 6, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2014
- 3. ಡಾ. ಅರವಿಂದ ಮಾಲಗತ್ತಿ, ಸಾಹಿತ್ಯ ಸಂಸ್ಕೃತಿ ಮತ್ತು ದಲಿತ ಪ್ರಜ್ಞೆ, ಪ್ರಕಾಶಕರು ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು. 2014
- 4. ಡಾ. ಈ.ಎಸ್. ಆಮೂರ, ಕನ್ನಡ ಕಥನ ಸಾಹಿತ್ಯ : ಕಾದಂಬರಿ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
- 5. ದೇಶಪಾಂಡೆ ಎಸ್.ಎಲ್., ಬೇಂದ್ರೆ ಶರೀಫರ ಕಾವ್ಯಾಯಾನ, ಪ್ರಕಾಶಕರು ದೇಸಿ ಮಸ್ತಕ, ಬೆಂಗಳೂರು. 2013
- 6. ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗಾತಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009
- 7. ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣ್ಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು –2014
- 8. ಸಂ. ಡಾ! ಸಿ. ಆರ್. ಚಂದ್ರಶೇಖರ್, ಮುಂದಾಳುತನದ ಲಕ್ಷಣಗಳನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವುದು ಹೇಗೆ?, ಪ್ರಕಾಶಕರು ನವಕರ್ನಾಟಕ ಪಬ್ಲಿಕೇಷನ್ಸ್ ಪ್ರೈವೆಟ್ ಲಿಮಿಟೆಡ್. 2010
- 9. ಆಧುನಿಕ ಕನ್ನಡ ಕಾವ್ಯ ಭಾಗ-2, ಕುವೆಂಪು ಕನ್ನಡ ಅಧ್ಯಯನ ಸಂಸ್ಥೆ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು. 2004
- 10. ಶಿವರುದ್ರಪ್ಪ ಜಿ.ಎಸ್. ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಮೀಕ್ಷೆ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013

#### **Course Title: HINDI-IV**

Course Code: B20BC4012

#### **Course Description:**

यह पाठ्यक्रम नौसिखिया अपनी भाषा की क्षमता का विकास करने हेतु तथा विभिन्न साहित्यिक प्रक्रियाओं द्वारा समाज, संस्कृति एवं जीवन के मूल्यों को समझने हेतु अभिकल्पित है।

#### **Course Objectives:**

- 1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना |
- 2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना
- 3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना |
- 4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना।

#### **Course Outcomes:**

अध्ययन की समाप्ति पर अध्येता -

CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है।

CO2: साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है |

CO3: समाज में अंतर्निहित पद्दतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है।

CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है |

#### **Course Pre-requisites:**

अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए |

- हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है |
- हिन्दी व्याकरण का अवबोधन आवश्यक है।
- अंग्रेज़ी हिन्दी अनुवाद से संबंधित जानकारी जरुरी है |

**Pedagogy:** ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom

LTP:1:1:0

Course type: CC

#### **Contact Hours:26**

Units	Detailed Syllabus	СН	CO	PO
Unit-1	इकाई - 1	07Hrs.	CO1,	PO5,08
	उपन्यास) कालिया ममता - दौड़ -		CO2	
Unit-2	इकाई – 2	07Hrs.	CO1,	PO5,08
	उपन्यास) कालिया ममता - दौड़ -		CO2	
Unit-3	इकाई -3	06Hrs.	CO3,	PO5,08
	उपन्यास) कालिया ममता - दौड़ -		CO4	
Unit-4	इकाई - 4	06Hrs.	CO3,	PO5,08
	अ भाषाई कम्प्युटर		CO4	
	1 यूनिकोड की वर्तमान स्थिति			
	2 हिन्दी में पावर पॉइंट का महत्व			
	3 हिन्दी में एम एस वर्ड, एक्सल शीट निर्माण विधि			
	आ ब्लॉग लेखन			
	1 ब्लॉग लेखन का महत्व			
	2 हिन्दी मैं ब्लॉग लेखन की प्रविधि			
	3 इंटरनेट पर सामाग्री सृजन एवं यू ट्यूब पर प्रकाशन			

#### **Reference Books:**

- 1. उपन्यास कालिया ममता दौड़-
- 2. हिन्दी उपन्यास का विकास मधुरेश
- 3. हिन्दी टंकण सिद्दांत शिवनारायण चतुर्वेदी
- 4. हिन्दी साहित्य का इतिहास डॉ. नागेन्द्र
- 5. अधुनिक हिन्दी साहित्य का इतिहास डॉ. बच्चन सिंह
- 6. हिन्दी साहित्य का नवीन इतिहास डॉ. लाल साहब सिंह
- 7. शुद्ध हिन्दी कैसे बोले कैसे लिखे- पृथ्वीनाथ पाण्डे
- 8. प्रयोजनमूलक हिन्दी डॉ.अम्बादास देशमुख
- 9. कंप्यूटर के भाषिक अनुपयोग विजयकुमार मलहोत्रा

#### **Course Title: ADDITIONAL ENGLISH – IV**

#### Course Code: B20BC4013

**Course Description:** This 2-credit course helps the learner explore various sociocultural issues through literature. The course provides insight on matters like education and culture that are pertinent in the contemporary society. The course also offers multi-dimensional perspective in the genres of literature and contributes for language enrichment.

#### **Course Objectives:**

- 1. To infer the myths from the contemporary perspective.
- 2. To outline the idea of family represented in literature.
- 3. To interpret horror and suspense as a genre of literature.
- 4. To assess the impact of education in building a society

#### **Course Outcomes:**

After the completion of the course, students will be able to:

CO1: Examine the relevance of myths and mythology.

CO2: Demonstrate family values and ethics essential to live in the society.

CO3: Analyze horror and suspense as a significant genre of literature.

CO4: Evaluate the applicability of academic contribution in building a society.

**Prerequisites:** The student must possess fair knowledge of language, literature, culture and society.

Pedagogy: Collaborative Method, Flipped Classroom, Blended Learning

**LTP:** 1:1:0

Course type: CC

**Contact Hours: 26 Hours** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Myths & Mythology	07Hrs.	CO1	PO5&	
	John W. May – Narcissus			8	
	W.B. Yeats – The Second Coming				
	Devdutt Pattanaik - Shikhandi and the Other				
	Stories They Don't Tell you (Extracts)				
Unit-2	Family & Relationships	07Hrs	CO2	PO5&	
	Nissim Ezekiel – Night of the Scorpion			8	
	Langston Hughes – Mother to Son				
	Kate Chopin – The Story of an Hour				
	Henrik Ibsen – A Doll's House (Extract)				
Unit-3	Horror & Suspense	08Hrs	CO3	PO5&	
	Edgar Allan Poe – The Raven			8	
	Bram Stoker – A Dream of Red Hands				
	Satyajit Ray – Adventures of Feluda				
	(Extract)				
Unit-4	Education	08Hrs	CO4	PO5&	
				8	

The Dalai Lama – The Paradox of Our		
Times Kamala Wijeratne – To a Student		
Sudha Murthy – In Sahyadri Hills, a Lesson		
in Humility Frigyes Karinthy - Refun		

- 1. Finneran, Richard J. The Collected Works of W.B. Yeats (Volume I: The Poems: Revised Second Edition). Simon & Schuster, 1996.
- 2. Pattanaik, Devdutt. Shikhandi: Ánd Other 'Queer' Tales They Don't Tell You. Penguin Books, 2014.
- 3. Ezekiel, Nissim. Collected Poems (With A New Introduction By John Thieme). OUP, 2005.
- 4. Hughes, Langston. The Collected Poems of Langston Hughes. Vintage, 1995.
- 5. Chopin, Kate. The Awakening and Selected Stories of Kate Chopin. Simon & Schuster, 2004.
- 6. Ibsen, Henrik. A Doll's House. Maple Press, 2011.
- 7. Poe, Edgar Allan. The Complete Poetry of Edgar Allan Poe. Penguin USA, 2008.
- 8. Stoker, Bram. Dracula. Fingerprint Publishing, 2013.
- 9. Ray, Satyajit. The Complete Adventures of Feluda (Vol. 2). Penguin Books Ltd., 2015.
- 10. Lama, Dalai. Freedom In Exile: The Autobiography of the Dalai Lama of Tibet. Little, Brown Book Group, 1998.
- 11. Murthy, Sudha. Wise and Otherwise: A Salute to Life. Penguin India, 2006.

#### Course Title: ADVANCED CORPORATE ACCOUNTING

#### Course Code: B20BC4020

**Course Description:** This is an advanced unit in financial accounting which deals with accounting for business operations conducted through a corporate group. It adopts the perspective of the practitioner. The course focuses on the accounting techniques used to prepare financial statements for a corporate group.

#### **Course Objectives:**

- 1. To enable the students to be well equipped in the accounting system at different situations taken place in business. To enable the students to deal the accounting treatment at the time of incorporation, amalgamation, absorption, takeover and merger,
- 2. To enable the students to successfully complete the accounting procedures the time of internal and external reconstructions and to enable the students to successfully and legally closing the accounting procedures at the time of liquidation.

#### **Course Outcomes:**

CO1: Understand the provisions for redemption of preference shares.

CO2: Analyse the methods of accounting treatment in case of mergers and acquisitions.

CO3: Comprehend the accounting procedure for internal reconstruction.

C04: Determine the liquidator's remuneration.

Course Pre-requisites: Basic knowledge of accounting concepts.

Pedagogy: Direct Method, ICT

**LTP:** 3 0 1

**Course Type:** HARD CORE

**Contact Hours: 52** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Redemption of Preference Shares:	14Hrs.	CO1	PO1	PSO1
	Meaning, legal provisions, treatment regarding				
	premium on redemption, creation of Capital				
	Redemption Reserve Account, Fresh issue of				
	shares, Arranging for cash balance for the				
	purpose of redemption, minimum number of				
	shares to be issued for redemption, issue of				
	bonus shares, preparation of Balance sheet				
	(vertical forms) after redemption				
Unit-2	Mergers and Acquisition of Companies:	14Hrs.	CO2	PO1	PSO1
	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), Net asset Method,				
	Net Payment Method, Accounting for				
	Amalgamation, Entries of Transferor Company				
	and Transferee Company, Preparation of new				
	Balance sheet. (Vertical Format)				
Unit-3	Internal Reconstruction:	12Hrs.	CO3	PO1	PSO1
	Meaning, Objective, Procedure, Form of				
	Reduction, Passing of Journal Entries, and				
	Preparation of Reconstruction accounts,				
	Preparation of Balance Sheet after				
	Reconstruction. (Vertical Format) Problems.				
Unit-4	Liquidation of Companies:	12Hrs.	CO4	PO1	PSO1
	Meaning, Types of Liquidation, Order of				
	Payment, Calculation of Liquidator's				
	Remuneration, Preparation of Liquidators				
	Final Statement of Account.				

#### **Reference Books:**

1. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. 4<sup>th</sup> and 5<sup>th</sup> Edition Vikas Publishing House, New Delhi.

- 2. Patric A, Gaughal, Mergers, Acquisitions and corporate Restructuring, 7<sup>th</sup> Edition, Willy India Pvt Limited.
- 3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- 4. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- 5. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- 6. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

# **Course Title: COSTING METHODS**

Course Code: B20BC4030

**Course Description:** The course focuses mainly on estimating costs of contracts, ascertaining the costs involved while converting raw materials into finished product, controlling the costs of service undertakings and understanding the techniques of cost control. Learners would enrich from this subject by gaining a wide range of knowledge related to contract, process and operating costing.

#### **Course Objectives:**

- 1) To get an idea about the Process Costing and an idea about the by- products and the Contract Costing.
- 2) To understand the application of Operating costing in various service sectors and the importance of standard costing over historical costing.

#### **Course Outcomes:**

CO1: Understand the applicability of process costing in manufacturing companies.

CO2: Apply escalation clause to the Contract costing.

CO3: Computation of unitary transportation cost.

CO4: Compute the material and labour variances.

Course Pre-requisites: Basic knowledge of costing and accounting concepts

Pedagogy: ICT, Direct Method

LTP:3 0 1

Course type: HARD CORE

**Contact Hours: 52** 

Units	<b>Detailed Syllabus</b>	СН	CO	PO	PSO
Unit-1	<b>Process Costing:</b>	12Hrs	CO1	PO1	PSO1
	Introduction, meaning, features, application				
	of process costing, differences between job				
	costing and process costing, procedure,				
	process costing when there is no process loss				
	and or Gain: Process costing when there is				
	process loss and or gain, Normal and				
	Abnormal loss and Abnormal gain, Inter				

	process profit, Equivalent production , By				
	product and joint product costing – Problems				
Unit-2	Contract Costing:	14Hrs	CO2	PO1	PSO1
	Introduction, Definition, features,				
	Differences between contract costing and Job				
	costing, Ascertainment of Contract cost, Cost				
	of sub contracts, certification of work done				
	and Retention money, Profit on incomplete				
	contracts, valuation of work in progress,				
	escalation clause, Cost plus contracts.				
Unit-3	<b>Operating Costing:</b>	12Hrs	CO3	PO1	PSO1
	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.				
Unit-4	<b>Standard Costing:</b>	14Hrs	CO4	PO1	PSO1
	Historical costing, Introduction, Meaning &				
	Definition of Standard Cost and Standard				
	Costing , Advantages & Disadvantages of				
	Standard Costing, preliminaries in				
	establishing system of standard costing,				
	Variance Analysis, Material Variance,				
	Labour Variance and Overheads Variance,				
	Problems on Material Variances and Labor				
	Variances.				

- 1. Jain / S Narang, Advanced Cost Accounting, 13<sup>th</sup> Revised Edition, Kalyani Publications.
- 2. Principles and Practices of Cost Accounting, Bhattacharyya A K 3<sup>rd</sup> Edition, PHI
- 3. Cost Accounting, Jawahar Lal, 3<sup>rd</sup> Edition, TMH.
- 4. Cost and Management Accounting, Ravi M Kishore, 4<sup>th</sup> Edition, Taxman.
- 5. Cost and Management Accounting, M N Arora and PriyankaKatyal, 2017, Vikas Publishing House.

## **Course Title: BUSINESS RESEARCH METHODOLOGY**

Course Code: B20BC4040

**Course Description**: This course is designed to provide students with the necessary skills and knowledge to determine the information necessary to address an identified research problem and using this understanding, develop and use an actionable research proposal.

#### **Course Objectives:**

- 1. To develop understanding of the basic framework of research process and also various research designs and techniques and identify various sources of information for literature review and data collection.
- 2. To know and different measurements and sampling techniques, different techniques for analyzing Hypothesis and identify how to Write a research report and prepare a project report.

#### **Course Outcomes:**

- CO 1: Clearly identify and analyses business problems and identify appropriate and effective ways to answer those problems
- CO 2: Understand and apply the major types of research designs and Formulate clearly defined research questions
- CO 3: Analyse and summarise key issues and themes from existing literature
- CO 4: Understand the ethical issues associated with the conduct of research and will be able to formulate and present effective research reports

**Course Pre-requisites**: Basic knowledge about research and Interest and urge to know and learn the subject.

Pedagogy: Direct Method, ICT & Digital Support.

**LTP:** 3 0 1

Course type: HARD CORE

**Contact Hours: 52** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Research in Business:	10Hrs.	CO1	PO6	PSO2
	Business Research Method-Meaning,				
	Importance, Role of Research in Business,				
	Types of Business Research- Exploratory				
	and Conclusive, Application of Research in				
	Business Decisions, Research Strategy-				
	Qualitative and Quantitative, Research				
	Process- Stages in Research Process,				
	Research Design/Structure- Types of				
	Research Design.				
Unit-2	Data Collection and Review of	14Hrs.	CO2	PO6	PSO2
	Literature:				
	Sources of Data, Data Collection Process,				
	Primary data-Introduction, Methodologies				
	used-Observation Method, Survey				
	Research Method, Interview Method,				
	Questionnaire-Types of Questionnaire,				
	Designing Process, Pilot Study. Secondary				
	data-Introduction, Secondary data				
	collection Methods, Special Technique of				
	Market Research/ Syndicate Data.				

	Sampling-Introduction, Sampling Process,				
	Types of Sampling Design, Errors of				
	Sampling, How to reduce Non- Sampling				
	Errors, Sample Size Decision. Literature				
	Review- Introduction, Uses of Literature				
	Review, Process of Literature Review.				
Unit-3	Research Techniques and Business	14Hrs.	CO3	PO6	PSO2
	Report Presentation:				
	Research Techniques, Correlation, Test of				
	Significance, Regression Analysis, Test of				
	Significance of Regression Parameters,				
	Goodness of Fit of Regression Equation,				
	Variance-Meaning, ANOVA, One way and				
	two way ANOVA (Problems) - Hypothesis-				
	Types, Steps involved in Hypothesis				
	Testing.				
	Research Report- Types, Preparation of				
	Report, Bibliography, Report Structure-				
	How to write a research report,				
	Presentation- Oral and Other forms of				
	Presentation, Research Follow Up.				
Unit-4	Ethics and Recent Trends in Business	14Hrs.	CO4	PO6	PSO2
	Research:				
	Ethics in Business Research- Introduction,				
	Ethics in Treatment of Buyers and Clients.				
	E-Research- Online Survey, Online Focus				
	Groups, Web Survey, Email Survey, Mixed				
	Modes, Pop-up Survey. Software used in				
	Research-MS Excel, SPSS and R (Taught				
	under Practical Classes).				

- 1. Business Research Methodology-William G. Zikmund Cengage Learning Publication-7<sup>th</sup> Edition, India.
- 2. Business Research Methodology-Donald. R. Cooper, Pamela. S. Schindler-9<sup>th</sup> Edition MC Graw Hill Publication.
- 3. Business Research Methodology-Alan Bryman, Emma Bell- 3<sup>rd</sup> Edition, Oxford Publication.
- 4. Business Research Methodology- SN. Murthy. U. Bhojanna- 3<sup>rd</sup> Edition, Excel Books.
- 5. Research Methodology- Deepak Chawla, NeenaSondhi- Vikas Publication

#### **Course Title: STOCK & COMMODITY MARKETS**

#### Course Code: B20BC4050

**Course Description:** This course helps students to understand about the stock market and gives a practical knowledge about the way stocks are traded in the market and also helps them to make start their own business.

#### **Course Objectives:**

- 1 To create a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.
- 2 To understand the real time market situation and to provide an insight about online trading.

#### **Course Outcomes:**

CO1:Develops an understanding about the difference between stock and commodity markets.

CO2: Describes the stock market trading

CO3: Recognise a better way for taking decisions in stock market

CO4: Demonstrates knowledge about trading in commodities market.

Course Pre-requisites: Basic knowledge about shares and commodities

#### Pedagogy: ICT, Flipped classroom and Collaborative learning

LTP:2 1 0

Course type: SOFT CORE

#### Contact Hours:39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	An Overview of Capital And Commodities	10Hrs.	CO1	PO7	PSO1
	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:	08Hrs.	CO2	PO7	PSO1
	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:	10Hrs.	CO3	PO7	PSO1
	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:	11Hrs.	CO4	PO7	PSO1
	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				

- 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. Prriswami Indian Financial System
- 10. GhowriaKhatoon Stock & Commodity Markets, VBH.

#### SPECIALISATION: ACCOUNTING AND TAXATION

# Course Title: ADVANCED ACCOUNTING Course Code: B20BC4111 Course Description: This course is designed with the objective of imparting a comprehensive

Course Description: This course is designed with the objective of imparting a comprehensive understanding of all the different areas of accounting and taxation. Students will learn the basics of accounting and related fields, and will gradually move toward advanced and detailed topics.

#### **Course Objectives:**

- 1. To understand and interpret pre-acquisition and post-acquisition profits & capital reserve. It provides risk protection for individual and companies.
- 2. To ensure adequate fund for the replacement of various assets and the true cost of farm activity can be ascertained. To know usage of different format of investment method.

#### **Course Outcomes:**

CO1: Familiarize with preparation of holding company accounts.

CO2: Understand the schedules for the preparation of banking accounts.

CO3: Identify the legal provision and schedules relating to insurance business.

CO4: Ascertain the procedure for farm accounting.

Course Pre-requisites: Basic knowledge about Accounting

Pedagogy: ICT, Direct Method

**LTP:** 2 0 1

**Course type:** SOFT CORE

**Contact Hours**: 39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Holding Company Accounts:	10Hrs.	CO1	PO7	PSO1
	Introduction, Meaning of Holding Company,				
	Subsidiary Company, Steps, Pre-Acquisition				
	Profits, Post Acquisition Profits, Minority				
	Interest, Cost of Control or Capital Reserve,				
	Unrealized Profit -Mutual Indebtedness,				
	Preparation of Consolidated Balance Sheet (As				
	per AS21).				
Unit-2	Accounts of Banking Companies:	10Hrs.	CO2	PO7	PSO1
	Business of banking companies, some				
	important provisions of Banking Regulation				
	Act of 1949,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-3	<b>Accounts of Insurance Companies:</b>	11Hrs.	CO3	PO7	PSO1
	Life Insurance Accounts: Introduction Classes				
	of Insurance Business Explanation of terms				
	(Claim, Premium, bonus, surrender, value,				
	annuity, etc.). The forms of revenue account				
	and balance sheet. Explanation of items				
	(Including journal entries for adjustment like				
	outstanding claims bonus in reduction of				
	premium, interest accrued on investments.				
	outstanding premium and claims on the				
	reinsertion) problems Ascertainment of profit				
	of a Life Insurance Company Accounting				
	procedure relating to preparation of valuation				

	balance sheet and statement showing results of				
	valuation problems.				
Unit-4	Farm Accounting:	08Hrs.	CO4	PO7	PSO1
	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.				

- 1. Advanced Accounting, R L Gupta and M Radhaswamy, 17<sup>th</sup> Edition, Sultan Chand & Sons Publications.
- 2. Advanced Accounts (Complete), S C Gupta, M C Shukla, T S Grewal, 18th Edition, Sultan Chand & Sons Publications.
- 3. Advanced Accountancy, S.N. Maheshwarim, 11th Edition 2018, Vikas Publishing.
- 4. R L Gupta, Problems And Solutions In Advanced Accountancy, Sultan Chand
- 5. M.C.Shukla, T.S. Grewal And S.C Gupta Advanced Accounts, S Chand

Course Title: GOODS & SERVICES TAX														
Course Code:B20BC4112														
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Course Description: This course provides principles and provisions of goods and service tax which is implemented from 2017 and also provide an insight into practical aspect and apply the provisions of GST laws to various situations.

#### **Course Objectives:**

- 1. The objective is to equip students with the principles and provisions of goods and service tax which is implemented from 2017.
- 2. To provide an insight into practical aspects and apply the provisions of GST Laws to various situations.

#### Course Outcomes:

CO1: Understand the concepts of Indian GST law.

CO2: Describe the scope of GST and exempted supply

CO3: Computation of CGST, SGST, IGST and Net GST Payable

CO4: Analyse the practical aspects to learn the Output tax liability of CGST and SGST

Course Pre-requisites: Basic knowledge about taxation and terminologies.

Pedagogy: ICT, Direct Method

LTP:2 0 1

**Course type: SOFT CORE** 

**Contact Hours: 39** 

Units	Detailed Syllabus	СН	CO	PO	PSO

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Unit 1	Fundamentals of Goods & Services Tax: Introduction, Overview of GST, Key concepts of GST Act, Features of GST, Need for GST in India, Pros & Cons of GST implementation in India, Objectives, taxes subsumed in GST, Dual GST Model, Structure of GST (SGST,CGST,IGST, UTGST), Powers and Functions. Taxes subsumed in GST	08Hrs.	CO1	PO7	PSO1
Unit-2	GST ACT 2017:  Overview of GST Act 2017, Salient features of CGST Act, SGST Act (Karnataka State), IGST Act. Important Definitions under GST Act-Actionable claim, Address of Delivery, Aggregate Turnover, Agriculturalist, Associated enterprises, Business, GST Council, Credit note and Debit note, Deemed Exports, Drawback, Electronic Credit Ledger, Exempt supplies, Input, Input service, ISD, Input tax, Input Tax Credit, Job work, Composite supply, Mixed Supply, Principle Supply, Casual taxable person, nonresident person, Export of goods/ services, Import of Goods/ Services, Intra-state supply of goods, Reverse charge, Invoice, Composition scheme, Person, Turnover in state.(Theory only)	11Hrs.	CO2	PO7	PSO1
Unit-3	Levy and Collection of Tax: Introduction-Supply: meaning and Scope of Supply, types of supply, treatment of mixed & composite Supply, Liability of tax payable person, Rate and value of tax, transactions without considerations, List of transactions for supply of goods & services and list of transactions for non- supply of goods & services- Reverse charge Mechanism.(Theory and Problems)	10Hrs.	CO3	PO7	PSO1
Unit-4	Time of Supply: Introduction- time of supply-forward charge, Reverse charge, residuary, special charges Time of supply of service- forward charge, reverse charge, Vouchers, Residuary, Special charges. Problems on determination of time of supply. Assessment and Returns (Theory and Problems)	10Hrs.	CO4	PO7	PSO1

- 1. Goods & Services Tax Indian Journey: N.K. Gupta &SunnaniaBatia, 1<sup>st</sup> edition, Barat's Publication
- 2. All About GST: V.S Datey -2019, Taxman's.
- 3. Goods & Services Tax Indian Journey: N.K. Gupta &SunnaniaBatia, Barat's Publication
- 4. Dr. Vinod K Singaniah Taxman's Publication.

#### 2. SPECIALISATION: FINANCE

#### Course Title: CORPORATE FINANCIAL POLICY

#### Course Code: B20BC4211

Course Description: The course is designed to familiarize the students with the conceptual framework of corporate financial policy. It includes an elaborate discussion about the significance of cost of capital, profit and wealth maximization, growth potential for single and multi-product companies and also includes information about mergers and corporate valuation.

#### **Course Objectives:**

- 1. To familiarize the corporate financial goals of both single and multi-Product Company. Understand the concept and different types of cost of capital.
- 2. To impart the students with the types of business combinations with exchange ratio. Acquaint the students with the types of corporate valuation, Bond valuation, and Share valuation.

#### **Course Outcomes:**

CO1: Describe corporate financial Policies and Calculate the EPS.

CO2: Enumerate Debt Financing & Internal Financing and Cost of Capital.

CO3: Ascertain the goals of corporate finance both profit and wealth.

CO4: Illustrate the corporate valuation and its different approaches.

Course Pre-requisites: Basic Knowledge of Finance

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom

LTP:2:0:1

Course type: SOFT CORE

**Contact Hours:39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Financial Policy:	09Hrs.	CO1	PO7	PSO1
	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:	10Hrs.	CO2	PO7	PSO1
	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 & Corporate	10Hrs.	CO3	PO7	PSO1
	valuation:				
	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. Relevant case studies to be				
	discussed.				
	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				
Unit-4	Mergers and Acquisitions:	10Hrs.	CO4	PO7	PSO1
	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.				

- 1. Pascal Quiry Maurizio Dallocchio Yann Le Fur Antonio Salvi, Corporate Finance, 6th Edition, John Willey and Sons ltd.
- 2. Prasanna Chandra, Fundamentals of Financial Management -6<sup>th</sup> Edition-McGraw Hill Education.
- 3. Pandey, I.M. Financial Management-11<sup>th</sup> Edition- Vikas Publications.
- 4. Rustagi, R.P. Fundamentals of Financial Management- 6<sup>th</sup> Revised Edition-Taxmann Publication Pvt. Ltd.
- 5. Mergers & Acquisitions and Corporate Valuation, Kindle Edition, E book.
- 6. Corporate Finance theory and practice, AswathDamodaran, 2<sup>nd</sup> Edition, Wiley India Pvt. Ltd.

#### **Course Title: INTERNATIONAL FINANCE**

#### Course Code: B20BC4212

**Course Description:** This course focuses on fundamental terms and concepts in International finance and a study of various trade theories. It includes discussion about Balance of Payments and its computation. Other topics covered include International Financial markets and Foreign exchange risks.

#### **Course Objectives:**

- 1. To study the issues and concepts involved in International Finance and to study the mechanism of Foreign exchange market and its intermediaries.
- 2. To educate about the instruments in international financial markets and the risks involved and also to evaluate functioning of international financial institutions.

#### **Course Outcomes:**

CO1: Understand the basic concepts of international finance and foreign currency quotes

CO2: Comprehend the various theories in international trade.

CO3: Identify the concept of balance of payment and its computation.

CO4: Analyse about the various instruments used in International Financial Markets.

#### Course Pre-requisites: BASIC KNOWLEDGE FINANCE

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom

LTP: 2:0:1

**Course type: SOFT CORE** 

Contact Hours: 39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to International Finance:	08Hrs.	CO1	PO7	PSO1
	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, ask and				
	spread spot and forward rate, appreciation and				
	depreciation, cross currency rates.(Problems				
	on Forward-Bid, ask and Spread).				
Unit-2	International Trade Theory and Practice:	09Hrs.	CO2	PO7	PSO1
	Trade theory- Haberler's Opportunity Cost				
	Theory, Heckscher, Ohlin Theorem, Recent				
	Theories of International Trade, Gains from				
	Trade, Terms of Trade, Dynamics of				
	International Trade, India's Foreign Trade.				
Unit-3	<b>Balance of Payment and Restrictive Trade</b>	10Hrs.	CO3	PO7	PSO1
	Practices:				
	Balance of payments theory, Accounting				
	aspects of BOP, India's balance of payments,				
	Bilateralisms in foreign trade, commercial				

	policy and theory of tariffs, international trade				
	organizations, commercial policy in India.				
	(Simple problems on International BOP).				
Unit-4	Instruments in International Financial	12Hrs.	CO4	PO7	PSO1
	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.				
	Exchange rate theories: PPP, IRP and IFE.				
	(Problems and Theory)				

- 1. International Finance Theory and Practice, Avadhani B.K, 7<sup>TH</sup> Edition, HPH.
- 2. International Finance, Keith Pilbeam, 4th Edition, mcmillan.
- 3. International financial management, vyuptakeshsharan, 6<sup>th</sup> Edition, PHI learning pvt ltd.
- **4.** International Finance: Business Perspective, Apte P G 2<sup>nd</sup> edition, TMH.
- **5.** International Finance Theory and Practice, Avadhani B.K, HPH (7<sup>TH</sup> EDITION)

#### 3. SPECIALISATION: BANKING AND INSURANCE

### **Course Title: INTRODUCTION TO BANKING AND INSURANCE**

Course Code: B20BC4311

**Course Description:** The course imparts valuable information about the origin and growth of the Indian Banking sector and the relevance of the technological innovations taking place in the banking sector. It also gives vital information about the principals of Insurance, the claim and settlement procedures and the role of regulatory authority IRDA.

#### **Course Objectives:**

- 1. To make the students understand the various services offered and various risks faced by banks and make them aware of various banking innovations after nationalization.
- 2. To give them an overview about insurance industry and make the students understand the various principles and provisions that govern the life and general insurance contracts.

#### **Course Outcomes:**

CO1: Familiarize with the Indian Banking sector.

CO2: Understanding the various technological innovations taking place in banking sector.

CO3: Explain the meaning and principles of insurance.

CO4: Comprehend the growth of Insurance sector in India and the role of IRDA.

Course Pre-requisites: Basic Knowledge of Banking and Insurance.

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom

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LTP: 2:1	<b>LTP:</b> 2:1:0							
Course t	ype: SOFT CORE							
Contact	Hours: 39							
Units	<b>Detailed Syllabus</b>	СН	CO	PO	PSO			
Unit-1	Banking Scenario in India Banking	09Hrs.	CO1	PO7	PSO1			
	Operations:							
	Basic Concepts; Types of accounts; Scope							
	and Functions of Banking; India's banking							
	Sector, Need for banking Regulation and							
	Supervision; Origin and growth of							
	commercial banks in India. Current Scenario,							
	Role of RBI; Credit rating Agencies in India.							
Unit-2	Banking Technology:	10Hrs.	CO2	PO7	PSO1			
	Technological Channels for the Delivery of							
	Financial Services, ATMs' Internet banking;							
	Mobile banking; payment and receipts							
	gateway; Paytm; BHIM; TEZZ etc.; Card							
	Technologies- Debit; Credit; and Smart							
	cards; Electronic Fund Disclosure; IMPS,							
	NEFT and RTGS; Money Laundering; Anti-							
	money Laundering Guidelines.							
	International banking: Meaning; role and							
	functions of foreign banks; payment systems;							
	Exchange rates; Documentary letter of credit;							
	financing exporters and importers; ECGC							
T.L.:4.2	Policies and guarantees	10Hrs.	CO2	DO7	DCO1			
Unit-3	Introduction to Insurance:	10Hrs.	CO3	PO7	PSO1			
	Need and Scope of insurance; Evolution of							
	insurance; Principles of insurance; Types of							
	insurance and policies; Re-insurance; Risk							
	and Return relationship, Analysis of Indian Insurance schemes with other countries.							
Unit-4	Insurance Business Environment in India:	10Hrs.	CO4	PO7	PSO1			
UIIII-4	Growth of Insurance Business; Actuarial	TUFITS.	004	FU/	1301			
	Role; Claim and Settlement Procedures;							
	Insurance Regulations Role of IRDA							
	Regulatory Framework of Insurance: Role,							
	power and functions of IRDA, IRDA Act							
	1999. Bancassurance							
	1777. Dalloaddalailee			1				

1. Principles and Practices of Banking, author by IIBF, 3rd Edition, 2015 by Macmillan Publication.

- 2. Legal and Regulatory Aspects of Banking JAIIB, author by IIBF, 3rd Edition, 2015 by Macmillan Publication.
- 3. Justin Paul and Padmalatha Suresh, Management of Banking and Financial Services, 4<sup>th</sup> Edition, New Delhi: Pearson Education.
- 4. Principles and Practices of Banking, Indian Institute of Banking and Finance, 3<sup>rd</sup> Edition, Macmillan.
- 5. Life Insurance, Kenneth Black, Jr, HeroldD.Skipper, Kenneth Black, III, 14th Edition, USA.

# Course Title: INTERNATIONAL BANKING AND FOREX MANAGEMENT

Course Code: B20BC4312

**Course Description:** The course gives an introduction about International Banking and International Capital Markets, discusses about the origin and organization structure of Federal Reserve System with an insight into the London and New York money market, and elaborates about the foreign exchange rate system and the foreign exchange markets in India.

#### **Course Objectives:**

- 1. To understand the foundations of international financial management and study banking, economic and financial issues in countries and across the global economy.
- 2. To analyse the foreign exchange market and exchange rate determination and give them an overview of RBI role and functions.

#### **Course Outcomes:**

CO1: Information about international banking and capital markets.

CO2: Summarise the working of Federal Reserve System

CO3: Understand about the foreign exchange rate system and exchange rate determination.

CO4: Analyse about the foreign exchange banks in India.

Course Pre-requisites: Basic Knowledge of Banking

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom

**LTP:** 2:1:0

Course type: SOFT CORE

**Contact Hours: 39** 

Units **Detailed Syllabus** CH CO PO **PSO** 10Hrs. CO1 PO7 Unit-1 **Introduction to International Banking:** PSO<sub>1</sub> Introduction. Meaning, Functions, Financing of Exports, Financing of Imports, International Payment Systems. International Capital Markets: Introduction, Meaning and Definition, Types, Financial market flow beyond national boundaries, Debt and non-debt flows, Volatile and stable

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	flows, Interest Rate Differentials, Demand				
	for and supply of funds across borders.				
Unit-2	Federal Reserve System:	10Hrs.	CO2	PO7	PSO1
	Origin, Organizational Structure and				
	Working, Commercial Banking in USA,				
	Unit Banking and Branch Banking and				
	Factors for its Growth in USA New York				
	Money Market, Constituents and Working,				
	Comparison between London Money				
	Market and New York Money Market				
	London Money Market, Market				
	Constituents working and credit Instrument,				
	Euro Dollar.				
Unit-3	Foreign Exchange and Markets:	10Hrs.	CO3	PO7	PSO1
	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, EMU.				
Unit-4	Forex Market in India:	09Hrs.	CO4	PO7	PSO1
	Introduction, Meaning, Types, Operations,				
	Convertibility, Objectives of Foreign				
	Exchange Control, and Problems of Foreign				
	Exchange markets in India, Mechanism to				
	settle the problems, Role of RBI in				
	settlement of foreign exchange problems in				
	India.				

#### **References:**

- 1. International Banking by Indian Institute of Banking, Finance (IIBF), Macmillan Publishers India; ISBN: 9780230330580, 0230330584; Edition: 2010.
- 2. International Bank Management, Dileep Mehta, Hung Gay Fung, Online ISBN: 9780470759240. Wiley.
- 3. Machenize K. Banking Systems of Great Britain, French, Germany and U.S.A.
- 4. Somanatha: International Financial Management I.K. International Publishers

#### 4. SPECIALISATION: HUMAN RESOURCE

#### Course Title: STRATEGIC HUMAN RESOURCE MANAGEMENT

#### Course Code:B20BC4411

Course Description: The course contains details about planning and implementation of strategic human resource policies, managing strategic organisations, details about establishing strategic pay plans and strategies to manage global human resources.

#### **Course Objectives:**

- 1. To understand the Strategic HRM policies and procedures and analyses various tools and techniques in an organization.
- 2. To familiarize with various approaches and issues related to compensation and give an overview of International and transnational strategies.

#### **Course Outcomes:**

CO1: Understand the concept of SHRM and implementation of SHRM policies.

CO2: Understands the management of strategic organisations.

CO3: Summarise the details about establishing strategic pay plans.

CO4: Analyse the strategies tomanage global human resources.

Course Pre-requisites: Basic knowledge about Human Resource Management

Pedagogy: Direct method, ICT and digital support, Flipped classroom

LTP:2:1:0

Course type: SOFT CORE

**Contact Hours:39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Strategic HRM:	10Hrs.	CO1	PO7	PSO1
	Strategic Role of HRM, Planning and				
	Implementing Strategic HR policies, HR				
	Strategies to increase firm performance.				
	Investment Consideration, Investments in				
	Training and Development, Investment				
	Practices for improved retention, Job secure				
	workforce, Non-traditional Investment				
	Approaches.				
Unit-2	Managing Strategic Organization:	09Hrs.	C02	PO7	PSO1
	Managing Strategic Organizational Renewal-				
	Managing change and OD, instituting TQM				
	Programmes, Creating Team based				
	Organizations, HR and BPR, Flexible work				
	arrangement.				
Unit-3	Establishing Strategic Plans:	10Hrs.	CO3	PO7	PSO1
	Establishing Strategic pay plans,				
	Determining periods, Establishing periods,				
	Pricing Managerial and professional jobs,				
	Compensation trends, Objectives of				

	International Compensation, Approaches to				
	International Compensation, Issues related to				
	double taxation. Cases.				
Unit-4	Global HRM:	10Hrs.	CO4	PO7	PSO1
	Managing Global Human Resources-HR and				
	the internationalization of business,				
	improving international assignments through				
	selections, Training and maintaining				
	international employees, Developing				
	International Staff and Multinational Teams,				
	Multinational, Global, and Transnational				
	Strategies, Strategic Alliances, Sustainable				
	Global Competitive Advantage, Globally				
	Competent Managers, Location of				
	Production Facilities.				

- 1. Dessler, G., and Varkkey. B. Human Resource Management Pearson Education, 14<sup>TH</sup> Edition Delhi.
- 2. V S P Rao, Human Resource Management, 2<sup>nd</sup> Edition, Excel Books.
- 3. Mathis, Robert L and John H Jackson, Human Resource Management, 14<sup>th</sup> Edition, Stanford CT Cengage Learning.
- 4. David A Decenzo, Stephen P Robbins and Susan L Verhulst, Human Resource Management 11<sup>th</sup> Edition, Wiley India Pvt.Ltd.
- 5. Edwin Flippo, Personnel management, 5<sup>th</sup> Edition, McGraw Hill.
- 6. Peter J. Dowling, Denice E. Welch, Randall S. Schuler, International Human Resource Management, Thomson South-Western, 2002.

# **Course Title: COMPENSATION MANAGEMENT**

#### Course Code:B20BC4412

Course Description: The course covers the fundamental concepts and recent trends in compensation management, details about compensation strategy and performance linked compensation, explanation about wage administration and various monetary and non-monetary rewards and recognitions and the various legal aspects of compensation management.

#### **Course Objectives:**

- 1.To clarify the principles and basic concepts of compensation management in organizations, including the role of human resources management in dealing with employees, and methods used to provide compensation.
- 2. To illustrate the art and science of compensation practice and its role in promoting a company's competitive advantage.

#### **Course Outcomes:**

CO1: Understand the basic compensation concepts and the trends in compensation management.

CO2: Understands the Compensation strategy and Performance linked compensation.

CO3: Analyse the components of Wage administration and the relevance of rewards and recognition.

CO4: Exercise the various legal and tax aspects of Compensation management.

Course Pre-requisites: Basic knowledge of HRM and Business Law.

Pedagogy: Direct method, ICT and digital support, Flipped Classroom

**LTP:**2:1:0

Course type:SOFT CORE

Contact Hours:39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Fundamentals of Compensation:	10Hrs.	CO1	PO7	PSO1
	Introduction to Compensation, Framework of				
	Compensation Policy, bases of pay, Components of				
	Compensation Management, Wage and salary				
	differences. Importance, scope, role and factors				
	influencing employee compensation. Linkage of				
	compensation with business strategy, recent trends				
	in Compensation Management.				
Unit-2	<b>Compensation Strategy:</b>	10Hrs.	CO2	PO7	PSO1
	New Thinking for the New Millennium: Pay the				
	Person, Reward Excellence, Individualizing the				
	Pay System, Organisational and External Factors				
	Affecting Compensation Strategies, Compensation				
	Strategies as an Integral Part of HRM,				
	Compensation Policies.				
	Performance Linked Compensation: Performance				
	management, Performance Appraisal and				
	Measurement, Pay for Performance Plans,				
	Balancing of Internal and External Equity.				
Unit-3	Compensation Administration & Rewards and	09Hrs.	C03	PO7	PSO1
	Recognition:				
	Principles of Wage Administration, Wage Fixation,				
	Components of wages, basic wages, DA, OT, Basis				
	for calculation of wages, Incentive Schemes &				
	Types, Fringe benefits, Preparation of pay roll,				
	software's used in payroll.				
	Rewards and Recognition: Rewards, monetary				
	and non-monetary, performance based pay system,				
	executive compensation packages, compensation				
	management in MNC's				

Unit-4	Legal and Tax Aspects of Compensation	10Hrs.	CO4	PO7	PSO1
	Management:				
	Labor laws on wages, Minimum wages, bonus, PF				
	and gratuity, tax effects and tax Implications on				
	compensation, Voluntary Retirement Scheme.				
	Individual Group Variable Compensation Pay for				
	Performance: Pay by Seniority, Group Piece Rate,				
	Production Sharing Plan, Employee Profit Sharing,				
	Employee Stock Ownership, Gain Sharing.				
	Incentives and Retirement Plans: Basic Pay,				
	Provisions For Dearness Allowance, Calculation				
	Of Total Compensation Package, Various Methods				
	Of Compensating Cost Of Living, Neutralization				
	Factors. Executive Compensation Plan, Retirement				
	Plan				

- 1. Strategic Compensation, Joseph J. Martocchio, 3rd Edition, Pearson Education.
- 2. Compensation Management in Knowledge based world, Richard I. Anderson, 10th edition, Pearson Education.
- 3. Compensation, Milkovich & Newman, 10<sup>th</sup> edition, TMH.
- 4. Compensation & Reward Management, BD Singh, 2<sup>nd</sup> Edition, Excel Books.
- 5. Henderson, R.I. Compensation Management in a Knowledge Based World. New Delhi: Pearson Education.

#### 5. SPECIALISATION: MARKETING

#### Course Title: RETAIL MARKETING

#### Course Code: B20BC4511

Course Description: The course gives information about retailing and retailing environment, it discusses about the various elements of retail marketing environment and retail marketing segmentation. It includes topics about retail marketing mix and the relevance of human resource management in retailing and an explanation about retail marketing strategies.

#### **Course Objectives:**

- 1.To understand the retail sector in India and analyze the trends prevalent in the retail sector
- 2.To know the types of retail formats that are currently popular and understand the marketing strategies and retail planning process.

#### **Course Outcomes:**

- CO1: Knowledge about Retailing and its economic significance.
- CO2: Understand about Retail Marketing environment and its dimensions.
- CO3: Analyse about retail marketing mix.
- CO4: Comprehend the ways that retailers use in marketing and the techniques to interact with customers.

Course Pre-requisites: Basic knowledge about Marketing

Pedago	Pedagogy: Direct method, ICT and Digital support, Flipped classroom								
LTP:2:1	<b>LTP:</b> 2:1:0								
Course	Course type: SOFT CORE								
Contact	Contact Hours: 39								
Units	<b>Detailed Syllabus</b>	CH	CO	PO	PSO				
Unit-1	Introduction to Retailing:	08Hrs.	CO1	PO7	PSO1				
	Introduction, Meaning of Retailing, Economic								
	Significance of Retailing, Retailing								
	Management Decision Process, Product								
	Retailing vs. Service Retailing, Types of								
	Retailers, RetailingEnvironment, Indian vs.								
** : 0	Global Scenario	4477	~ · ·	70-	DG 0.1				
Unit-2	Retail Marketing Environment:	11Hrs.	C02	PO7	PSO1				
	Introduction, Understanding the Environment,								
	Elements in a Retail Marketing Environment, Environmental Issues.								
	The Retail Marketing Segmentation:								
	Introduction, Importance of Market,								
	Segmentation in Retail, Targeted Marketing								
	Efforts, Criteria for Effective Segmentation,								
	Dimensions of Segmentation, Positioning								
	Decisions, Limitations of Market Segmentation.								
Unit-3	Retail Marketing Mix:	12Hrs.	CO3	PO7	PSO1				
	Introduction, Product: Decisions related to								
	selection of goods (Merchandise Management								
	revisited), Decisions related to delivery of								
	service. Pricing: Influencing factors, approaches								
	to pricing, price sensitivity, Value pricing,								
	Markdown pricing. Place: Supply channel, SCM								
	principles, Retail logistics, computerized								
	replenishment system, corporate replenishment								
	policies. Promotion: Setting objectives,								
	communication effects, promotional mix.								
	Human Resource Management in Retailing,								
	Manpower planning, recruitment and training,								
TT 1. 4	compensation, performance appraisal Methods.	0011	001	DO 7	DCC1				
Unit-4	Retail Marketing Strategies:	08Hrs.	CO4	PO7	PSO1				
	Introduction, Target Market and Retail Format,								
	Strategy at different levels of Business, Building								
	a Sustainable Competitive Advantage, the								
	Strategic Retail Planning Process, Retail Models, Retail "EST" model								
	Wiodels, Retail EST Illouel			1					

- 1. Retail Marketing, A. Siva Kumar; 1<sup>st</sup> Edition, Excel Books.
- 2. "The Art of Retailing", 1st edition, A.J. Lamba, Tata McGrawHill, New Delhi, 2003.
- 3. International Retail Marketing: A Case Study Approach, Margaret Bruce, Chistopher Moore, and Grete Birtwistle,
- 4. India Business: Finding Opportunities in This Big Emerging Market- Arun Chandra, Pradep Rau, & John K Ryans Paramount Market Publishing Inc.
- 5. A.J. Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill, New Delhi, 2003.

# **Course Title: CONSUMER BEHAVIOUR**

#### Course Code:B20BC4512

**Course Description:** The course gives information about consumer behaviour and its marketing implications, explains about consumer perceptions and rights, and gives an insight about consumer buying behaviour and their perception about non-store choice. Topics on Consumer satisfaction and Consumerism is also covered.

#### **Course Objectives:**

- 1.To introduce students to consumer behaviour and marketing strategies and discuss the principle factors that influence consumers as individuals and decision makers
- 2.To address the importance of sub-culture and global consuming culture as marketing opportunities and understand the customer satisfaction and consumer rights.

#### **Course Outcomes:**

- CO1: Knowledge about consumer behaviour and marketing strategies.
- CO2: Identify the basic factors that influence the consumer decision process.
- CO3: Demonstrate global consumer perception.
- CO4: Create awareness on consumer rights and consumer protection.

Course Pre-requisites: Basic knowledge about Marketing

Pedagogy: Direct method, ICT and Digital support and Flipped classroom.

LTP:2:1:0

Course type: SOFT CORE

Contact Hours:39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Consumer Behavior and	10Hrs.	CO1	PO7	PSO1
	Marketing Action:				
	An overview, Consumer involvement,				
	Decision-making processes, Purchase				
	Behavior and Marketing Implications,				
	Consumer, Environmental influences on				
	Consumer Behavior, Cultural influences,				
	Social class, Reference groups and family				
	influences, Opinion leadership and the				
	diffusion of innovations, Marketing				

	implications of the above influences.				
	Behavior Models.				
Unit-2	Consumer buying behavior:	10Hrs.	CO2	PO7	PSO1
	Marketing implications, Consumer				
	perceptions, Learning and attitudes,				
	Motivation and personality, Psychographics,				
	Values and Lifestyles, Click-o-graphic,				
	Consumer rights and Marketers'				
	responsibilities. Consumer Attitudes &				
	Beliefs: Formation and Change; Influence of				
	Personality and Self; Concept on Buying				
	Behavior; Brand Personality.				
Unit-3	The Global Consumer Behavior and	09Hrs.	CO3	PO7	PSO1
	Online buying behavior:				
	Consumer buying habits and perceptions of				
	emerging non, store choices, Research and				
	applications of consumer responses to direct				
	marketing approaches, Issues of privacy and				
	ethics.				
Unit-4	Consumer Satisfaction & Consumerism:	10Hrs.	CO4	PO7	PSO1
	Concept of Consumer Satisfaction; Working				
	towards enhancing consumer satisfaction;				
	sources of consumer dissatisfaction; dealing				
	with consumer complaint. Concept of				
	consumerism; consumerism in India; The				
	Indian consumer; Reasons for growth of				
	consumerism in India; Consumer protection				
	Act 1986.				

- 1. Satish K Batra / SHH Kazmi-Consumer Behaviour, Text & Cases-Excel Books, 2nd Edition-2008.
- 2. Del I Hawkins, Roger J Best, Kenneth A Coney and Amit Mookerjee, Consumer Behaviour, New Delhi: Tata McGraw Hill, 2011.
- 3. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer & Consumer Behaviour, New Delhi: Biztantra Publication, 2010.
- 4. David L Loudon and Albert J Della Bitta, Consumer Behaviour, New Delhi: Tata McGraw Hill, 2010.

### FIFTH SEMESTER

#### **Course Title: TAXATION LAW & PRACTICE - I**

#### Course Code:B20BC5010

**Course Description:** The course gives information about basic concepts of tax and types of tax, explains about Individual residential status and Incidence of Tax, computation of income from salary and computation of income from house property.

#### **Course Objectives:**

- 1.To know about the history of income tax act and various basic concepts used in income tax act. Focus on giving finance professionals an overview of various taxation laws related to Direct Taxes, and Regulatory aspects.
- 2.To understand the concept of salaries and computation of salary income, treatment of allowances, perquisites and profits in lieu of salary and to understand the concept of House property and computation of taxable income from House property

#### Course Outcomes:

- CO1: Explain the fundamental concepts of Indian income tax law.
- CO2: Summarise about Individual Residential status and incidence of tax for different types of residential status.
- CO3: Understand the various forms of salary and the computation of income from salaries.
- CO4: Comprehend about income from housing property and its computation.

Course Pre-requisites: Basic knowledge of Income tax.

Pedagogy: Direct method, ICT and digital support.

LTP:3:0:1

Course type: HARD CORE

Contact Hours: 52

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Basic concepts of tax law:	08Hrs.	CO1	PO7	PSO1
	Introduction to income tax, types of taxes,				
	General perspectives under taxation act,				
	Rates of Taxes for individual assessee,				
	special provision for Agricultural Income				
	under law, Exempted Incomes: enacted under				
	section 10, income tax Administration				
	Structure in India.				
Unit-2	Residential and Incidence of Tax:	12Hrs.	C02	PO7	PSO1
	Introduction to Individual Residential status:				
	ordinary Resident, Not ordinary Resident,				
	Non-Resident- computation of Residential				
	Status U/S 6 of IT act 1961				
	Introduction to Incidence of tax: Indian				
	Income and Foreign Income, chart showing				
	Incidence of tax for Different types of				

	Residential status- Determination of total				
	income for different Residential Status				
	problems.				
Unit-3	Income from Salaries:	16Hrs.	CO3	PO7	PSO1
	Meaning and characteristics of salary-				
	Relationship of employer and employee-				
	income forming part of salary: Basic Pay,				
	Fees, commission, bonus, taxable value of				
	allowances, taxable value of perquisites and				
	Retirement benefits-Deduction from Gross				
	salary under section 16- computation of				
	income from salary- problems with various				
	adjustments				
Unit-4	Income from House Property:	16Hrs.	CO4	PO7	PSO1
	Meaning and Basis of charge under section				
	22, Types of House properties, Property				
	income exempted from Tax, computation of				
	income from Let-out House property:				
	Determination of Annual value, Gross				
	Annual value and Deduction under section				
	24, computation of income from Self				
	occupied House property, Special provisions				
	with respect to Interest on Borrowed Capital.				

- 1. Institute of Chartered Accountants of India.
- 2. Income tax act of 1961 and Finance act 2018.
- 3. Vinod K Singaniah, Income Tax, Taxmann.
- 4. SinganiahVinod K and Monica Singaniah, Guide to Income Tax, Taxmann.

# Course Title: MANAGEMENT ACCOUNTING Course Code: B20BC5020

Course Description: The course gives an introduction and brings out the difference between management accounting, financial accounting and cost accounting. It explains the procedure for the preparation of Fund flow and Cash flow statement, gives information about budgets and preparation of cash and flexible budgets and explains the importance and interpretation of ratios.

#### **Course Objectives:**

- 1. To portray the relationship between financial, management and cost accounting and the relevance of cash flow and fund flow statement for any organization.
- 2. To understand about budgeting and budgetary control and interpret the solvency position and profitability of a firm through ratio analysis.

#### **Course Outcomes:**

CO1:Evaluate and understand the relationship between financial accounting, management and cost accounting and a comparison of various financial statements.

CO2: Analyse the preparation of cash flow and fund flow statements.

CO3: Apply and interpret budgets and budgetary control.

CO4: Interpret the liquidity and profitability of a firm through ratio analysis.

Course Pre-requisites: Basic knowledge of Accountancy.

Pedagogy: Direct Method, ICT and digital support.

LTP:3:0:1

**Course type:** HARD CORE

**Contact Hours: 52** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Management Accounting:	12Hrs.	CO1	PO2	PSO2
	Meaning, Definition, Objectives, Nature and				
	Scope, Role of Management accountant in				
	Decision making, Tools and Techniques of				
	Management Accounting, Management				
	Accounting v/s Financial Accounting and				
	Cost Accounting.				
	Financial statement analysis: Meaning,				
	objectives, Methods of Financial Analysis-				
	Comparative Statement Analysis, Common				
	size Statement and Trend Analysis				
	(Problems).				
Unit-2	Fund flow Statement and Cash flow	14hrs.	C02	PO2	PSO2
	Statement:				
	Fund flow Statement: Meaning, Uses and				
	Limitations of Fund Flow statement,				
	Procedure of Fund flow statement, Statement				
	of Changes in Working capital. (Simple				
	Problems)				
	Cash flow Statement: Meaning, Definition,				
	Uses, Limitations of Cash flow statement,				
	Differences between Cash flow statement				
	and Fund flow statement, Procedure of Cash				
	flow statement, Preparation of Cash flow				
	statement as per Ind AS-7. (Indirect Method)				
Unit-3	Budgetary Control:	12Hrs.	CO3	PO2	PSO2
	Budgeting and Budgetary Control-Concept				
	of budget, budgeting and budgetary control,				
	Objectives of Budgetary Control, Essentials				
	of Effective Budget, Steps involved in				

	Budgetary Control Techniques, Problems on Cash Budget and Flexible Budget.				
Unit-4	Ratio Analysis:  Meaning and Definition of Ratio, Classification of Ratios, Uses and Limitations, Types of Ratio Analysis- Liquidity ratio, Turnover ratio, Profitability ratio, Leverage ratio, Problems, Preparation of Balance sheet with the help of Financial Ratios.	14Hrs.	CO4	PO2	PSO2

- 1. An Introduction to Accountancy- Dr. S N Maheshwari, CA Sharad K Maheshwari & Dr. Suneel K Maheshwari, 12<sup>th</sup> Edition, Vikas Publishing.
- 2. Advanced Cost & Management Accounting Problems & Solutions, V.K. Saxena& C.D. Vashist, 7th Enlarged Revised Edition Prentice Hall of India (P) Ltd.
- 3. Management Accounting, M.E. Thukaram Rao, 3<sup>rd</sup> Edition, New Age International.
- 4. Management Accounting, R.S.N. Pillai &Bhagavati, S 4<sup>th</sup> Edition, Chand.
- 5. Advanced Cost & Management Accounting V.K. Saxena& C.D. Vashist- Prentice Hall of India (P) Ltd.

#### Course Title: PRINCIPLES & PRACTICES OF AUDITING

#### Course Code: B20BC5030

Course Description: Audit includes a fundamental component of the persistent and strategic activities of almost all professional occupations. While a small cluster of jobs emphasis exclusively on internal and external audit tasks, the majority of commerce graduates will utilize the principles and practices of risk assessment, internal control, systems evaluation and forensic accountability in their professional lives. This course thus aims to provide an introduction to the principles and practices of auditing.

#### **Course Objectives:**

- 1. This subject aims at imparting knowledge about the principles and methods of auditing and their applications
- 2. To understand the internal control and vouching techniques used in auditing.
- 3. To emphasis on the verification and valuation of different assets and liabilities,
- 4. To learn the audit techniques of different companies.

#### **Course Outcomes:**

CO1: Basic understanding of generally accepted auditing standards, audit reporting, and the theory of auditing

CO2: to learn the ethical standard of auditing

CO3: to analyses the difference between valuation and verification of assets and liabilities

CO4: learn the techniques used for auditing in different organizations

Course Pre-requisites: Business Environment, Financial Accounting

Pedagogy: Direct method &ICT and Digital support

<b>LTP:</b> 3-	-1-0				
Course	type: HARD CORE				
Contact	t Hours: 52				
Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Auditing:	12Hrs.	CO1	PO4	PSO1
	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,				
TI '. 2	Management Audit.	1 411	602	DO 4	DCO1
Unit-2	Internal Control & Vouching:	14Hrs.	CO2	PO4	PSO1
	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.				
	Meaning - Definition – Importance – Routine				
	Checking and Vouching – Voucher - Types of				
	Vouchers – Vouching of Receipts &				
	Vouching Payments				
Unit-3	Verification and Valuation of Assets and	14Hrs.	CO3	PO4	PSO1
	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:	12Hrs.	CO4	PO4	PSO1
	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				

- 1. P N Reddy & Appannaiah, Auditing, HPH
- 2. TR Sharma, Auditing, Sahitya Bhavan
- 3. BN Tandon, Practical Auditing, Sultan Chand
- 4. Dr. NanjeGowda, Principles of Auditing, VBH
- 5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
- 6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
- 7. DinakarPagare, Practice of Auditing, Sultan Chand

#### 1. SPECIALISTAION: ACCOUNTING AND TAXATION

#### **Course Title: FINANCIAL REPORTING & ANALYSIS**

#### Course Code:B20BC5111

**Course Description:** The objective of this course is to provide the students with a framework for analyzing a firm's past performance to provide information that is useful for estimating its future performance. The course incorporates key concepts from accounting, finance, economics, and business strategy and applies them to financial decision-making.

#### **Course Objectives:**

- 1) To gain ability to understand, analyze and interpret the basic framework of financial reporting and the interpretation of numbers in the financial statements.
- 2) To be able to read a set of financial statements and to interpret financial ratios.

#### **Course Outcomes:**

CO1: Understand the concept and framework of financial reporting

CO2: Analyse the various financial statements

CO3: Familiarise with the elements of financial statements.

CO4: Calculate and interpret financial ratios

Course Pre-requisites: Fundamentals of Accounting and branches of accounting

Pedagogy: Direct method, ICT and Digital support

LTP:2:0:1

Course type: SOFT CORE

**Contact Hours:39** 

Units	<b>Detailed Syllabus</b>	СН	CO	PO	PSO
Unit-1	Basics of Financial Reporting:	09Hrs.	CO1	PO7	PSO1
	Purpose of financial reporting, users of financial				
	reports, conceptual framework for financial				
	reporting (Objectives, qualitative features,				
	standards). Accounting Standards in India &				
	IFRS- Basic framework US GAAP, Financial				
	Accounting Standard Board Difference between				
	GAAP and IFRS Comparison between Indian				
	Accounting standards and IFRS List of IAS				
	Indian IFRS Need and convergence towards				

	Global Standard Benefit of convergence to IFRS				
	in India				
Unit-2	<b>Understanding Financial Statements:</b>	10Hrs.	CO2	PO7	PSO1
	Structure of financial statements: Introduction,				
	statements of Financial Position (Balance				
	Sheet), Statement of Earnings (Profit and Loss				
	Statement), Cash Flow Statement AS-3				
	Additional Disclosure Statements Overview				
	Need for Additional Statements Auditor's				
	Report Director's Report Disclosure in				
	Corporate Governance Report with reference to				
	Board of Directors, Audit Committee,				
	Remuneration Committee, Grievance				
	Committee, General Body Meeting and other				
	disclosures.				
Unit-3	<b>Elements of Financial Statements:</b>	10Hrs.	CO3	PO7	PSO1
	AS-2 Valuation of inventories AS-9 Revenue				
	Recognition AS-10 Accounting for Fixed Asset				
	AS-22 Accounting for taxes on Income AS-26				
	Accounting for Intangible Assets AS-19 Leases.				
Unit-4	Analysis and Interpretation of Financial	10Hrs.	CO4	PO7	PSO1
	<b>Statements:</b>				
	Ratio Analysis Liquidity Solvency Activity				
	Profitability Analysis Comparative and				
	Common Size Analysis (Vertical and Horizontal				
	Analysis)				
	Expanded Analysis:				
	Financial Ratios used in Annual Reports				
	Management use of Financial Analysis				
	Graphing Financial Information				

- 1. Lal, Jawahar, Corporate Financial Reporting: Theory & Practice. Taxmann Applied Services, New Delhi.
- 2. Raiyani, J.R., and Lodha, G. International Financial Reporting Standard (IFRS) and Indian Accounting Practices. New Century Publication.
- 3. Singh, N.T., and Agarwal, P. Corporate financial Reporting in India. Raj Publishing, Jaipur.
- 4. Hennie, V.G. International Financial Reporting Standards: A Practical Guide, Washington: World Bank.
- 5. Alexander, D., Britton, A., and Jorissen, A. Global Financial Reporting and Analysis. Cengage Learning, Indian edition.

# Course Title: INTERNATIONAL FINANCIAL REPORTING STANDARDS

#### Course Code: B20BC5112

**Course Description:** This Course will cover most of the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). The course is basically designed for commerce students and working professionals in accounting field.

#### **Course Objectives:**

- 1.To enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.
- 2. To focus on presentation on par with international standards
- 3. To familiarize with the presentation of financial reports which is to be uniformly followed by the organization,

#### **Course Outcomes:**

CO1: Acquire knowledge, comprehension and capability to apply in the real world scenario of accounting concepts, principles and interpretations as per IFRS issued by IASB.

CO2: Interpret how the financial statements are prepared at par with IFRS

CO3: Understand the presentation of financial statements at international level

CO4: Acquire thorough knowledge about the accounting process used.

Course Pre-requisites: Important accounting terms and Standards

**Pedagogy:** Direct Method, ICT and digital support

LTP:201

**Course type: SOFT CORE** 

**Contact Hours: 39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	International Financial Reporting Standards:	08Hrs.	CO1	PO7	PSO1
	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 :	11Hrs.	CO2	PO7	PSO1
	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:	10Hrs.	CO3	PO7	PSO1
	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; noncurrent 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.				
	Group Accounting:	10Hrs.	CO4	PO7	PSO1
Unit-4	Concept of group – IFRS -3 – Business				
	combinations				
	IFRS 10- Consolidated Financial Statements				
	IFRS 11 – Joint Arrangements				
	IAS 27 – Separate Financial Statements				
	IAS 28 Investments in associates				
	(Simple problems)				
	Disclosure Standards Related party disclosure,				
	Earnings per share, interim financial reporting,				
	Insurance contracts, and Operating segments.				
	(Theory Only).				

- 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.

# 2. SPECIALISATION: FINANCE

# Course Title: ADVANCED FINANCIAL MANAGEMENT

Course Code: B20BC5211

Course Description: The course helps to gain an understanding of advanced concepts and techniques required to solve complex financial challenges of an organization. The course is structured to make the students understand the factors affecting financial performance, modes of capital management, risk minimization strategies and learning various principles on investment decisions.

# **Course Objectives:**

- 1.To familiarize the students with Advanced Financial analysis and decision making.
- 2. To understand the various sources of capital.
- 3. To learn the Capital Structure and Dividend Theories

#### **Course Outcomes:**

CO1: Understand the different techniques of measuring risks in investment decisions.

CO2: Identifying the various sources of capital to enhance investment strategies.

CO3: Analyse the various theories of capital structure and dividend.

CO4: Compute working capital requirements in the company.

# Course Pre-requisites: Financial Management

Pedagogy: Direct Method, ICT, Flipped Classroom

**LTP:**2:0:1

**Course type: SOFT CORE** 

**Contact Hours:**39

Units	<b>Detailed Syllabus</b>	CH	CO	PO	PSO
Unit-1	<b>Investment Decisions and Risk Analysis:</b>	10Hrs.	CO1	PO6	PSO2
	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:	08Hrs.	CO2	PO6	PSO2
	Long Term Sources, Meaning, Equity Shares,				
	Preference Shares, Debentures, and Differences				
	between Shares & Debentures, Retained				
	Earnings, Long Term Loans and Loans from				
	Financial institutions.				
Unit-3	Capital Structure Theories & Dividend	11Hrs.	CO3	PO6	PSO2
	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:	10Hrs.	CO4	PO6	PSO2
	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.		

- 1. S N Maheshwari, Financial Management Principles and Practice, Sultan Chand
- 2. Khan and Jain, Financial Management, Tata McGraw Hill
- 3. SudhindraBhat; Financial Management, Prentice Hall of India
- 4. I M Pandey, Financial Management. Vikas Publication
- 5. Prasanna Chandra, Financial Management, Tata McGraw Hill
- 6. R.M Srivastava; Financial Management & Policy, Sterling publishers

# Course Title: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

#### Course Code: B20BC5212

**Course Description:** This course aims to provide a basic knowledge of the theories and practices of modern portfolio choice and investment decision. The course will acquaint students with some fundamental concepts such as risk diversification, portfolio selection and capital asset pricing model.

### **Course Objectives:**

- 1.To familiarize the students about investment decisions and Portfolio Management.
- 2. To create an understanding about risk diversification and portfolio selection
- 3. To evaluate capital asset pricing model and diversified investment decisions.

#### **Course Outcomes:**

CO1:Examine the role and significance of risk management, critical understanding of derivative markets and instruments.

CO2: Develop an understanding about various kinds of security analysis.

CO3: Discuss about theories of portfolio management.

CO4: Explore various instruments traded in global markets.

Course Pre-requisites: Basic knowledge about finance and stock market.

Pedagogy: Direct Method, ICT and digital support and Collaborative learning

LTP: 201

Course type: SOFT CORE

**Contact Hours:39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction To Investment Management	10Hrs.	CO1	PO7	PSO1
	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:	10Hrs.	CO2	PO7	PSO1
	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	11Hrs.	CO3	PO7	PSO1
	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	08Hrs.	CO4	PO7	PSO1
	Global Investment Benefits - Introduction to				
	ADRs, GDRs, FCCBs, Foreign Bonds, Global				
	Mutual Funds – Relationship between Trends				
	in Global Markets and Domestic Markets				

- 1. K. Venkataramana, Security Analysis and Portfolio Management, SBHP.
- 2. Kevin, Investment and Portfolio Management
- 3. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill
- 4. SudhindraBhat- Security Analysis and Portfolio Management Fischer and Jordan, Security Analysis and Portfolio Management, Prentice Hall
- 5. A.P. Dash: Security Analysis and Portfolio Management I.K. Int
- 6. Rohini Singh Security Analysis and Portfolio Management
- 7. PunithvathyPandian Security analysis & portfolio Mgt

# 3. SPECIALISATION: BANKING AND INSURANCE

# Course Title: LAWS RELATED TO BANKING AND INSURANCE Course Code: B20BC5311

Course Description: This course covers the study of the concepts of Banking, Accounting, Banking Law, Insurance Law, and Insurance Risk & Insurance Regulations etc., The primary focus is on the systematic study of the concepts in the specialized subjects and topics related to Banking & Insurance industry.

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#### **Course Objectives:**

- 1.To gain knowledge relating to law and procedure governing banking financial regulation.
- 2. To enhance the knowledge exposure in negotiable instruments and laws pertaining to it
- 3. To understand laws related to motor, marine and general insurance.

#### **Course Outcomes:**

CO1:Evaluate various negotiable instruments issued by banks

CO2: Understand about parties to negotiable instrument and basic terms used by Indian banking sector

CO3: Analyse Life and general insurance terms and laws relating to Indian insurance industry

CO4: Outline nature of accident laws and laws relating to Marine Insurance.

Course Pre-requisites: Basic terms relating to banking and insurance laws

Pedagogy: Direct Method, ICT and digital support

LTP: 2 1 0

**Course type: SOFT CORE** 

**Contact Hours: 39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Law relating to Banking Regulation:	09Hrs.	CO1	PO7	PSO1
	Bankers, book evidence; recovery of debts due				
	to banks and financial institutions. Law and				
	procedure governing banking instruments				
	cheque, bill of exchange, letter of credit, etc.				
	Laws relating to management of assets: Law				
	related to Reserve Bank of India 1935				
Unit-2	Law relating to Negotiable Instruments &	10Hrs.	CO2	PO7	PSO1
	Indian Banking Act-1949:				
	Introduction, Parties to a Negotiable				
	Instrument, Presentation of Negotiable				
	Instrument-Negotiation- Discharge of Parties				
	-Rights and Liabilities of a Banker Indian				
	banking act, 1949Basic Terms- Business				
	Permitted and Prohibited- capital- reserves-				
	Indian banks-licensing- branches- maintain				
	liquid assets- advances- management-				
	Liabilities- credit creation – cooperative bank-				
	Control over Credit; Recent changes				
	implemented in the Indian Banking				
	Law relating to Life insurance& General	10Hrs.	CO3	PO7	PSO1
Unit-3	insurance:				
	Law relating to Life Insurance; general				
	principles of life insurance contract; proposals				
	and policy; assignment and nomination; title				

	and claims; concept of trusts in life policy;				
	Life Insurance Corporation - role and				
	functions. Law relating to general insurance:				
	different types of general insurance; general				
	insurance and life insurance; nature of fire				
	insurance; various types of fire policy;				
	subrogation; double insurance; contribution;				
	proximate cause; claims and recovery.				
	Law relating to Accident and motor	10Hrs.	CO4	PO7	PSO1
Unit-4	insurance & Marine insurance:				
	Accident and motor insurance: Nature,				
	disclosure, terms and conditions; claims and				
	recovery; third party insurance; compulsory				
	motor vehicle insurance; accident insurance.				
	Marine insurance: law relating to marine				
	insurance; scope and nature; types of policy;				
	insurable interest; disclosure and				
	representation; insured perils; proximity				
	cause; voyage; warranties; measurement of				
	subrogation; contribution; under insurance.				

- 1. Corporate Law ready Reckoner R. Suryanarayanan
- 2. Principles of Modern Company Law L.C.B. Gower
- 3. Butterwoths& Company (Publications) Ltd; London
- 4. Corporate Law Pennigton Taxman Publication, Delhi
- 5. Law relating to insider trading K.R. Chandratre Corporate Law & Practice
- 6. A.K Majumadar& G.K Kapoor Eastern Law House, Kolkata

# Course Title: CUSTOMER RELATIONSHIP MANAGEMENT RELATED TO BANKING AND INSURANCE

Course Code: B20BC5312

Course Description: This course covers the study of the concepts of Banking, Accounting, Banking Law, Insurance Law, and Insurance Risk & Insurance Regulations. the primary focus is on the systematic study of the concepts in the specialized subjects and topics related to Banking & Insurance industry.

# **Course Objectives:**

- 1.To familiarize the students with reference to laws relating to CRM
- 2. To understand about application of CRM in banking industry
- 3. To analyse how CRM impacts on banking and insurance industry

#### **Course Outcomes:**

CO1: Analyse the concept and relevance of CRM.

CO2: Ascertain the application and the types of technology in CRM

CO3: Understand the implementation and effectiveness of CRM.

CO4: Evaluate the relevance of CRM in banking and insurance sector.

Course Pre-requisites: Basic concepts of banking and insurance

Pedagogy: Direct Method, ICT and digital support

LTP:2 1 0

Course type:SOFT CORE

**Contact Hours:**39

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Customer Relationship	10Hrs.	CO1	PO7	PSO1
	Management (CRM):				
	Meaning, Definition of CRM, Development				
	in CRM, Benefits of CRM, Effective CRM				
	through Customer Knowledge Management,				
	CRM Cycle, Winning market through				
	effective CRM, CRM programmes,				
	Relationship marketing & effectiveness of				
	Relationship marketing, Factors responsible				
	for growth of Customer Relationship				
	Management (CRM).				
Unit-2	Technological support in Customer	11Hrs.	CO2	PO7	PSO1
	Relationship Management:				
	Introduction, Technological application in				
	CRM, Types of Technological application in				
	CRM, Database and Information systems,				
	Database marketing strategies, CRM				
	software solutions for B2C and B2B,				
	Accounting systems for Customer				
	Acquisitionand Retention Costs, Customer				
	loyalty and Profitability through Technology.				
Unit-3	Implementing Customer Relationship	10Hrs.	CO3	PO7	PSO1
	Management (CRM):				
	Allocation rule of Customer Relationship				
	Management (CRM), Customer Satisfaction				
	Survey, Contact management, Building				
	Customer Relationship Management (CRM),				
	Effectiveness of Customer Relationship				
	Management (CRM), Organizing of				
	Customer Relationship Management (CRM),				
	Employee & customer management process.				

Unit-4	Customer Relationship Management in	08Hrs.	CO4	PO7	PSO1
	Banking & Insurance Sector: Building				
	customer loyalty, B2B Commerce, B2B				
	relationship with intermediaries,				
	Relationship marketing for creating value in				
	business & market, Customer Relationship				
	Management in Indian Banking and				
	Insurance sector-Introduction, CRM				
	objectives, need of CRM, Process of CRM,				
	Customer Relationship Management through				
	Call Centers in Banking sector, E-CRM in				
	Banking and Insurance				

- 1. Alok Kumar Rai. "Customer Relationship Management Concepts and Cases", PHI Learning Private Ltd, New Delhi
- 2. Berry, Leonard L. (1995), "Relationship marketing of services competing through quality", free press, New York.
- 3. Berson, A and S J Smith, K Thearling (1999), "Building Data Mining Applications for CRM", McGraw-Hill, New York.
- 4. Chaturvedi, Kapil and Amit Bhatia (2001), "e-CRM: Deriving value of customer relationship", CRM: Emerging Concepts, tools and Application, in J N Sheth, A Parvatiyar and G.Shaines (eds.), TMH, New Delhi, P. 120

#### 4. SPECIALISTION: HUMAN RESOURCE

#### Course Title: EMPLOYEE WELFARE & SOCIAL SECURITY

#### Course Code: B20BC5411

**Course Description:** This course helps to understand about the various labour laws and provisions relating to social security measures to be taken by the employees in the organization.

#### **Course Objectives:**

- 1.To gain an understanding on social and labor welfare agencies.
- 2. To understand about labor welfare agencies associated with labor welfare programmes
- 3.To introduce social security schemes and familiarize about labor administrative elements.

#### **Course Outcomes:**

CO1: Identify different types of welfare activities and theories

CO2: Enumerate functions of agencies of labor welfare and occupational hazards involved

CO3: Interpret various security schemes

CO4: Draw generalization about Labor administration

**Course Pre-requisites:** Laws related to labour Act

Pedagogy: Direct Method, ICT, Flipped Classroom, Collaborative learning

LTP: 2	10								
Course type: SOFT CORE									
Contact	Contact Hours: 39								
Units	Detailed Syllabus	СН	CO	PO	PSO				
Unit-1	Introduction to Labour Welfare:	10Hrs.	CO1	PO7	PSO1				
	Labour welfare and Social Welfare								
	Definition, Merits and demerits Welfare								
	measures, types of welfare activities, Growth								
	of labour welfare and Social security in								
	India, Aim and objectives of Labour								
	Welfare, Theories of Labour, Principles of								
	labour.								
Unit-2	Indian Labour Organisation:	11Hrs.	CO2	PO7	PSO1				
	Agencies of labour welfare and their role,								
	labour welfare programmes- statutory and								
	non-statutory, duties and function of labour								
	welfare Officer, types of welfare activities,								
	Voluntary welfare measures, Occupational								
	hazards- Industrial safety and Industrial								
	Health its causes and prevention.								
Unit-3	Social Security:	09Hrs.	CO3	PO7	PSO1				
	Definition of Social Security, Objectives,								
	features of Social assistance, Social Insurance,								
	Financing of Social Security schemes, schemes								
	in different countries								
Unit-4	Labour Administration:	09Hrs.	CO4	PO7	PSO1				
	Meaning of Counseling, purpose, methods								
	and technology, Provident fund Organization								
	1952, ESI Schemes Act 1948, Workmen's								
	Compensation act, 1923.								

- 1. Aspects of labour Welfare and Social Security, A.M. Sharma Himalaya Publishing House
- 2. Labour Laws for mangers, B D Singh, Excel books
- 3. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
- 4. Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi.
- 5. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, Mumbai.

# Course Title: ORGANISATIONAL CHANGE & DEVELOPMENT

#### Course Code: B20BC5412

Course Description: This course uses evidence-based and structured interventions to help organizations evolve and improve the efficiency and effectiveness of their systems and processes.

#### **Course Objectives:**

- 1. To get introduced to change management.
- 2. To understand organizational development and its interventions.
- 3. To learn how organizations effectiveness is assessed and importance of creativity and innovation in organization system.

#### **Course Outcomes:**

CO1: Identify factors influencing change, resistance to change and steps to overcome them

CO2: Recognize assumptions and values revolving around organization development

CO3: Interpret organization development intervention and effectiveness.

CO4: Evaluate importance of creativity and innovation in organizational environment

Course Pre-requisites: Basic knowledge related to organization and its behaviour

Pedagogy: Direct Method, ICT, Flipped Classroom.

LTP:2 1 0

Course type:SOFT CORE

**Contact Hours: 39** 

Units	Detailed Syllabus	СН	CO	PO	PSO
Unit-1	Introduction to Change Management:	09Hrs.	CO1	PO7	PSO1
	The importance and nature of change.				
	Change and human response. Introducing				
	change effectively: Basic steps, factors				
	influencing change- resistance to change,				
	overcoming resistance to change.				
	Organizational Development:	10Hrs.	CO2	PO7	PSO1
	The nature of Organizational Development				
Unit-2	(OD): Assumptions and values. Relevant				
	systems concepts. Action research, OD				
	Interventions: Team interventions, Inter-				
	group interventions, personal, interpersonal				
	and group processes interventions: A				
	descriptive inventory of OD interventions.				
Unit-3	Organisational Development Interventions	10Hrs.	CO3	PO7	PSO1
	& Organization Effectiveness:				
	Comprehensive interventions, Structural				
	interventions, Job enrichment and MBO,				
	Conditions for optimal success of OD.				
	Organization Effectiveness: Organization				
	effectiveness: Concept, problems in				

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	measurement of effectiveness. System - level				
	criteria of judging effectiveness				
Unit-4	Creativity & Innovation:	10Hrs.	CO4	PO7	PSO1
	Creativity & Innovation: Meaning, Need,				
	Components of Creativity &Innovation,				
	Organizational Constraints, Organizational				
	environment for Creativity & Innovation.				

**LTP:** 2 1 0

Units

**Course type:** SOFT CORE

**Detailed Syllabus** 

**Contact Hours: 39** 

- 1. Dunnette, M.D. (Ed.) (1976). Handbook of Industrial and Organizational Psychology. Chicago: Rand McNully.
- 2. French, W.L.; & Bell, C.H. Jr. (1980). Organizational Development. London, Prentice Hall.
- 3. Luthans, F. (1989). Organizational Behaviour. London: McGraw Hill.
- 4. Margulies, N.; &Raia, A.P. (1975). Organizational Development: Values, process and technology. New Delhi: Tata McGraw HilL

# 5. SPECIALISATION: MARKETING

Course Title: INTERNATIONAL MARKETING						
Course Code: B20BC5511						
Course Description: This course is designed to explore the marketing practices of						
companies seeking market opportunities outside their home country, and to raise your						
awareness about the importance of viewing marketing management strategies from a global						
perspective.						
Course Objectives:						
1. To get introduced to the International marketing						
2. To understand the various international marketing environment						
3. To examine the marketing and pricing decisions and also emerging issues in						
international marketing						
Course Outcomes:						
CO1: Describe the significance of International marketing and need to understand global						
marketing mix						
CO2: Assess the international marketing environment						
CO3: Interpret key marketing strategies and learn the breakdown of negotiation stage						
CO4: Analyze and discuss emerging issues in International Marketing						
Course Pre-requisites: Basic knowledge about Marketing						
Pedagogy: Direct Method, ICT, Flipped Classroom.						

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Unit-1	International Marketing:	08Hrs.	CO1	PO7	PSO1
	Introduction to International Marketing,				
	Significance of International Marketing, Need				
	for moving beyond Domestic Market, EPRG				
	concept, Global Marketing Mix; Global Product				
	Mix, Branding, Labeling, Packaging; Global				
	Pricing, Policies and Strategies.				
	International Marketing Environment:	11Hrs.	CO2	PO7	PSO1
Unit-2	Economic, Social, Political and Government				
	environment, demographics, technological,				
	International Trading Environment,				
	International Market implication WTO				
	Framework and Global Marketing.Market				
	Entry Strategies: Mergers and Acquisitions,				
	Licensing and Franchising, Strategic Alliance,				
	Joint Ventures, Brands and Subsidiaries,				
	Agent and Distributions, Turnkey contracts,				
	Third country locations.				
	International Market Research:	10Hrs.	CO3	PO7	PSO1
Unit-3	Functions of International Market Research,				
	The Marketing Information system,				
	Identifying appropriate markets, Market				
	segmentation, Marketing Strategies:				
	concentrated Marketing strategy, Niche				
	Marketing, Differentiated Marketing Strategy.				
	Product Decisions: Product Decisions, Pricing				
	Decisions, Distribution, Promotion,				
	International Negotiation, four C's of				
	Negotiations, Stages of Negotiations.				
	Emerging Issues in International	10Hrs.	CO4	PO7	PSO1
	Marketing:				
Unit-4	Global e-marketing, Types of e-marketing,				
	Models of e-marketing: B2B, EDI, C2B, C2C,				
	M-marketing, CRM, ICT-Information and				
	communication technology in Marketing,				
	value chain.				

- 1. International Marketing-Roger Bennett and Jimblythekogan page, 3<sup>rd</sup> edition 2010.
- 2. International Marketing- Justin Paul and Ramneek Kapoor, MC Graw Hill Publications, 2<sup>nd</sup> edition 2012
- 3. International Marketing- Phill. P.R. Cateora, John.L.Graham, PrashantSalwan, MC Graw Hill, India Special Edition, 13<sup>th</sup> edition.
- 4. International Marketing- Rakesh Mohan Joshi, Oxfor Higher Education, 5<sup>th</sup> edition.

# **Course Title: ADVERTISING AND MEDIA MANAGEMENT**

Course Code: B20BC5512

**Course Description:** With the explosion of social networking platforms and the increase in the use of mobile devices, the digital media landscape has experienced a dramatic shift, changing the way people communicate and work together. This course will provide you with the fundamentals of media management. At the same time, highlight consumer-driven communication channel choices for advertising messages.

### **Course Objectives:**

- 1. To revise and learn concepts of Advertising and understand the planning process and strategies in Advertising
- **2.** To get an understanding of the role of media as an advertising strategy and engage in advertising research

#### **Course Outcomes:**

CO1: Re-capsulate the basic concepts of Advertising

CO2: Strategies and plan for the advertising process

CO3: Interpret the need of media research

CO4: Evaluate methods of measuring advertising effectiveness

Course Pre-requisites: Basic knowledge about Marketing

Pedagogy: Direct Method, ICT, Flipped Classroom, Collaborative learning

LTP:210

**Course type: SOFT CORE** 

Contact Hours:39

Units	<b>Detailed Syllabus</b>	СН	CO	PO	PSO
Unit-1	Introduction Advertising:	08Hrs.	CO1	PO7	PSO1
	History of advertising; Advertising purpose				
	and functions; Economic, social & ethical				
	aspects of advertising; Advertising & the				
	marketing mix, Advertising as a				
	communication process; types of advertising;				
	Major Institutions of Advertising				
	Management.				
	Advertising and Campaign Planning:	11Hrs.	CO2	PO7	PSO1
Unit-2	Marketing strategy & Situation analysis;				
	Advertising plan; Advertising objectives;				
	DAGMAR approach; Advertising strategy;				
	Advertising campaign-planning process.				
	Creative Strategy & Advertising Budget:				
	Creative approaches; The art of copywriting;				
	Advertising copy testing; creativity in				
	communication, motivational approaches &				
	appeals, Advertising budget process; Methods				
	of determining Advertising appropriations.				

Unit-3	Advertising Media Strategy:	10Hrs.	CO3	PO7	PSO1
	Role of media; types of media; their				
	advantages and disadvantages; Media research				
	& advertising decisions; media planning,				
	selection & scheduling strategies.				
Unit-4	Advertising Effectiveness & Organizing	10Hrs.	CO4	PO7	PSO1
	Advertising Functions:				
	Methods of measuring advertising				
	effectiveness; Advertising research; structure				
	& functions of an advertising agency;				
	Selection & co-ordination of advertising				
	agency; Advertising regulations; Internet				
	advertising.				

- 1. Rajeev Batra, John. G.Myers. T. David.A. Aaker; Advertising Management; 5th Edition, PHI Edition, New Delhi, 1998.
- 2. Kazmi/Batra; Advertising & Sales promotion 3rd Edition
- 3. Jefkins&Yadin; Advertising, 4th Edition; Pearson Education, New Delhi, 2000.
- 4. Manendra Mohan; Advertising Management Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi 2001.
- 5. S.A.Chunnawalia&K.c.Sethia Foundations of Advertising Theory & Practice, Himalaya Publishing House, 2002.

# SIXTH SEMESTER

#### Course Title: TAXATION LAW & PRACTICE-II

Course Code: B20BC6010

**Course Description:** The course gives information about all the heads of Incomes also the deductions available for an Individual from total income. It includes computation of Gross Total Income and Net Income along with Tax Liability of an Individual.

#### **Course Objectives:**

- 1. To know about various sources of Income asper Income tax Act. Focus on giving finance professionals an overview of various taxation laws related to Direct Taxes, and Regulatory aspects.
- 2. To understand the process of Computing the Total income and Tax Liability.

#### **Course Outcomes:**

CO1: Able to know the computation of Income tax under different professions.

CO2: Understand the procedure for computation of capital gains.

CO3: Analyse section 56 and other chargeable incomes under the head IOS.

CO4: Enumerate about the e-filing the tax returns.

Course Pre-requisites: Basic knowledge of Income tax.

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Pedago	Pedagogy: Direct method, ICT and digital support.						
LTP:3:0	LTP:3:0:1						
Course	type: HARD CORE						
Contact	Contact Hours: 52						
Units	Detailed Syllabus	СН	CO	PO	PSO		
Unit-1	Income from profit and gains of Business	10Hrs.	CO1	PO7	PSO1		
	and Profession:						
	Concepts of profit and gains, Basis of Charge						
	for Business and Profession, Different deduction under this head: Scheme of						
	Business Deductions and Specific						
	Deductions under IT act, Problems with						
	different professions.						
Unit-2	Capital Gains:	14Hrs.	CO2	PO7	PSO1		
Omt 2	Introduction and Meaning of Capital Gains,	1 11113.	002	107	1501		
	Types of Capital Gains, Performa for STCG						
	and LTCG, Chargeability U/S -45, Provision						
	for Computation of Capital Gains and						
	Related Exemptions.						
Unit-3	Income from Other Sources:	14Hrs.	CO3	PO7	PSO1		
	Introduction and Meaning, Various Casual						
	incomes Charged under income from other						
	sources, Basis of Charged U/S 56 and						
	chargeable Incomes Under this Head,						
	Problems.						
Unit-4	Deduction U/S 80C to 80U and	14Hrs.	CO4	PO7	PSO1		
	Preparation of Return of Income						
	(Theory):						
	Various provisions U/S 80C to 80U for						
	deductions of Tax liability for individual						
	Assessee. Filing of Returns: Manually,						
	Online filing of Return of income and TDS –						
	Provision and procedure of compulsory E-						
	filing of Returns of Specified Assessee.						

- 1. Vinod K. Singhania, Direct Tax Law and Practice, Taxman.
- 2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practices, Sahitya Bhavan, Agra.
- 3. Gaur and Narang, Law and practices of income tax
- 4. Bhagavathi Prasad, Law and practices of income tax
- 5. M.B. Kadkol, Income tax Law and practices
- 6. Mehrotra, Income tax Law and practices

### Course Title: ENTREPRENEURSHIP DEVELOPMENT

Course Code: B20BC6020

#### **Course Description:**

This course introduces students to the opportunities and challenges associated with the creation and management of entrepreneurial and small organizations. This course discusses innovative and contemporary approaches in addressing areas such as: starting, acquiring a business, succeeding in business, and franchising a small business venture. The course also provides the foundation for small business and an overview of business concepts, including topics such as: theories of entrepreneurship, types and characteristics of entrepreneurship, the business life cycle, entrepreneurial economics, accounting and financial management, legal issues, marketing research and planning, human resource management, ethics and social responsibility.

#### **Course Objectives:**

- 1. To acquaint students with the conceptual, applied, practical knowledge and skills about entrepreneurship and small business development.
- 2. To understand the importance of Financial and Technical and social feasibility of the Project. To know how to prepare the Business Plan & Institutional Assistance to Small Scale Enterprises in India.

#### **Course Outcomes:**

CO1:Understand the development of entrepreneurship as a field of study and as a profession.

CO2: Comprehend the SSE in the development of the Indian economy.

CO3: Understand the business decisions involved in starting a new business venture.

CO4: Determine the financial and non-financial assistance to SSE.

Course Pre-requisites: Basic knowledge of Entrepreneurship

Pedagogy: Direct method, ICT and digital support.

LTP:3:1:0

Course type: HARD CORE

**Contact Hours: 52** 

Units	<b>Detailed Syllabus</b>	СН	CO	PO	PSO
Unit-1	Introduction to Entrepreneurship:	12Hrs.	CO1	PO7	PSO3
	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; Women Entrepreneur.				
Unit-2	SSI and Social Entrepreneurship:	14Hrs.	CO2	PO7	PSO3
	Meaning; Product Range; Capital Investment;				
	Ownership Patterns; Meaning and importance				

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	of Tiny Industries, Ancillary Industries, and				
	Cottage Industries. Role played by SSI in the				
	development of Indian Economy. Problems				
	faced by SSIs and the steps taken to solve the				
	problems.				
	Social entrepreneurship - Rural				
	entrepreneurship, MSME Policies. Make-In				
	India, Start-Up India, Stand-Up India.				
Unit-3	Family Business:	12Hrs.	CO3	PO7	PSO3
	Importance of family business, Types,				
	History, Responsibilities and rights of				
	shareholders of a family business,				
	Succession in family business, Pitfalls of the				
	family business, strategies for improving the				
	capability of family business, improving				
	family business performance.				
Unit-4	Sources of Business Ideas and	14Hrs.	CO4	PO7	PSO3
	Tests of Feasibility:				
	Significance of writing the business plan/				
	project proposal; Contents of business plan/				
	project proposal; Designing business				
	processes, location, layout, operation,				
	planning & control; preparation of project				
	report (various aspects of the project report				
	such as size of investment, nature of product,				
	market potential may be covered.				
	Institutions Supporting Entrepreneurs				
	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				
		ĺ	l	ĺ	
	Technical Assistance - Industrial Estates:				

- 1. Vasanth Desai, Management of Small Scale Industry, HPH
- 2. Mark. J. Dollinger, Entrepreneurship Strategies and Resources, Pearson Edition.
- 3. Dr. Asha R Gupta, Women Entrepreneurship and Economic Empowerment, HPH
- 4. Dr. Venkataramana; Entrepreneurial Development, SHB Publications
- 5. Family Business in India Sudipt Dutta SAGE Publications,
- 6. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education

#### **Course Title: BUSINESS REGULATIONS**

Course Code: B20BC6030

Course Description: Companies must adhere to federal, state, and local regulations meant to balance the interests of business with those of the public as a whole. This course provides an overview of business regulations and information to help students learn about businesses becoming able enough, including links to important regulatory forms and legal aspect to link information pertaining to licenses and permits

#### **Course Objectives:**

- 1. To introduce the students to various Business Regulations and familiarize them with common issues of relevance
- 2. To know about the various laws for the benefit of the consumers
- 3. To understand the legal aspect of an economy
- 4. To learn the business strategies ethically

#### **Course Outcomes:**

CO1: Understanding Company and Business from a legal perspective

CO2: Learning the legal aspect as a consumer and competitor

CO3: Importance of economic laws in the functioning of a business

CO4: Demonstrate an understanding of the Legal Environment of Business

#### Course Pre-requisites: Business Environment, Company Law, Economics

**Pedagogy:** Direct method, ICT and Digital support, Collaborative

LTP: 3-1-0

**Course type: HARD CORE** 

**Contact Hours: 52** 

Units	<b>Detailed Syllabus</b>	СН	CO	PO	PSO
Unit-1	Introduction to Business Laws and	12Hrs.	CO1	PO4	PSO1
	Contract Laws				
	Introduction, Nature of Law, Meaning and				
	Definition of Business Laws, Scope and				
	Sources of Business Laws				
	Indian Contract Act, 1872: Definition of				
	Contract, essentials of a valid contract,				
	classification of contracts, remedies for breach				
	of contract				
Unit-2	Competition and Consumer Laws:	14Hrs.	CO2	PO4	PSO1
	The Competition Act, 2002: Objectives of				
	Competition Act, Features of Competition				
	Act, CAT, offences and penalties under the				
	Act, Competition Commission of India.				
	Consumer Protection Act, 1986: Definition of				

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	the terms consumer, consumer dispute, defect,				
	deficiency, unfair trade practices and services.				
	Rights of the consumer under the Act,				
	Consumer Redressal Agencies – District				
	Forum, State Commission, National				
	Commission				
Unit-3	Economic and IT Laws:	14Hrs.	CO3	PO4	PSO1
	Indian Patent Laws and WTO Patent Rules:				
	Meaning of IPR, invention and non-invention,				
	procedure to get patent, restoration and				
	surrender of lapsed patent, infringement of				
	patent.				
	Information Technology Act 2000				
	Definitions under the Act. Digital signature.				
	Electronic governance. Attribution,				
	acknowledgement and dispatch of electronic				
	records. Regulation of certifying authorities.				
	Digital signatures certificates. Duties of				
	subscribers under the Act. Penalties and				
	adjudication. Offences as per the Act.				
Unit-4	Environmental Law:	12Hrs.	CO4	PO4	PSO1
	Environment Protection Act, 1986: Objects of				
	the Act, definitions of important terms:				
	environment, environment pollutant,				
	environment pollution, hazardous substance				
	and occupier, types of pollution, rules and				
	powers of central government to protect				
	environment in India.				
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- 1. Kamakshi P & Srikumari P Business Regulations, VBH.
- 2. N.D. Kapoor, Business Laws, Sultan Chand publications.
- 3. S.S Gulshan Business Law
- 4. S.C. Sharma: Business Law I.K. International Publishers

# **Course Title: SERVICES MANAGEMENT**

Course Code: B20BC6040

**Course Description:** Through this course, students can be broadly exposed to a number of views within service management and related fields including hospitality and travel. This course explores the dimensions of successful service firms and prepares students for rational management and suggests creative entrepreneurial opportunities.

#### **Course Objectives:**

- 1. To examine the nature of services, and discriminate between products and services
- 2.To Identify the major elements needed to improve the marketing of services
- 3. To Develop an understanding of the roles of relationship marketing
- 4. To understand the customer service in adding value to the customer's perception of a service

#### **Course Outcomes:**

CO1: Understand the basic concepts of Service Management.

CO2: Elucidate the importance of Service Marketing

CO3: Analyse the significance of tourism and hospitality industries.

CO4: Demonstrate the changing trends in Banking and Insurance services.

Course Pre-requisites: Marketing Management, Retail Marketing, Consumer Behaviour

**Pedagogy:** Direct method, ICT and Digital support, Collaborative and Cooperative learning, Differentiated Instruction

LTP: 2-1-0

**Course type: SOFT CORE** 

**Contact Hours: 39** 

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction to Services Management:	07Hrs.	CO1	PO7	PSO1
	Meaning of Services, Concepts,				
	Characteristics of Services, Classification				
	of Services, and Growth of Service Sector.				
Unit-2	Services Marketing:	12Hrs.	CO2	PO7	PSO1
	Meaning, Differences between Products				
	and Services – Importance of Services				
	Marketing, Marketing Mix for Services- 7				
	P"s (in detail) Managing Demand and				
	Supply in Service Industry. Service				
	Delivery Process: Role of Customer in				
	Service delivery process- Quality issues in				
	Services, GAP Model, Managing moments				
	of Truth				
Unit-3	Tourism and Hospitality Services:	10Hrs.	CO3	PO7	PSO1
	Introduction, Evolution of Tourism				
	Industry, Concept and Nature of Tourism,				
	Significance of Tourism Industry- Market				
	segmentation in tourism, Marketing mix of				
	Tourism, Recent Trends in Tourism.				
	Hospitality Services: Types of Hotels,				
	Types of Accommodation, Departments in				
	Hotels, Customer care in Hospitality				
	Industry				

Unit-4	Banking and Insurance Services:	10Hrs.	CO4	PO7	PSO1
	Banking, Introduction, Traditional				
	Services, Modern Services, Recent Trends				
	in Banking Services. Insurance,				
	Introduction, Meaning and Definition of				
	Insurance, Types of Insurance-Life				
	Insurance, Products of Life Insurance,				
	General Insurance – Types of General				
	Insurance, Insurance Agents and other				
	Intermediaries.				

- 1. Sunil B Rao Service Management, VBH.
- 2. Shanker, Ravi; Services Marketing the Indian Perspective; Excel Books, New Delhi; First Edition; 2002.
- 3. Dutta: Service Management, I.K. International.
- 4. CengizHakseveretal "Service Management and Operations"; Pearson Education.
- 5. K. Venkataramana, Service Management, SHBP.

# Course Title: CORPORATE RISK MANAGEMENT

Course Code: B20BC6050

Course Description: This course focuses the way in which organization tries to assess the risk involved in market by financial institutions through the credit management techniques and creates awareness about the culture, policies procedures to be followed through operational risk management.

#### **Course Objectives:**

- 1.To expose students to acquire skills in Risk Management.
- 2. To understand the concept of risk used in different organizations
- 3. To familiarize the culture followed by different organizations in solving risk.

# **Course Outcomes:**

CO1:Acquire skills in analyzing risk and to manage risk.

CO2: Understand the guidelines and tools of risk management

CO3: Familiarize with various types of derivatives

CO4: Understanding how to manage currency and interest rate fluctuations.

Course Pre-requisites: Basic security analysis

Pedagogy: Direct method, ICT

LTP:2 1 0

**Course type:** SOFT CORE

**Contact Hours: 39** 

Units	<b>Detailed Syllabus</b>	CH	CO	PO	PSO
Unit 1	Introduction to Risk Management Introduction	08Hrs.	CO1	PO7	PSO2
	to risk management, elements of uncertainty peril,				
	hazards, types, risk management process -				

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	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	10Hrs.	CO2	PO7	PSO2
	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.				
T In:4-2	Derivatives As Risk Management Tools	1011	$CO_2$	PO7	PSO2
Unit-3	Derivatives As Risk Management Tools	10Hrs.	CO3	PO/	PSO2
Unit-3	Derivatives as risk management tools, features of	10Hrs.	CO3	PO/	PSO2
Unit-3	0	10Hrs.	CO3	PO/	PSO2
Unit-3	Derivatives as risk management tools, features of	10Hrs.	CO3	PO7	PSO2
Unit-3	Derivatives as risk management tools, features of hedging, forward, future, options and swaps.	10Hrs.	CO3	PO7	PSO2
Unit-4	Derivatives as risk management tools, features of hedging, forward, future, options and swaps.  Classification of derivatives, important features of	10Hrs.	CO3	PO7	PSO2
	Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.				
	Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.  Hedging & Options				
	Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.  Hedging & Options Hedging risks with currency and interest rate				
	Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.  Hedging & Options  Hedging risks with currency and interest rate futures, index future and commodity futures,				
	Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.  Hedging & Options  Hedging risks with currency and interest rate futures, index future and commodity futures, Fundamental concepts of options and hedging and				
	Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.  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, Fundamentals of				

- 1. Corporate Risk Management, Tony Merna, Faisal F. Al-Thani, May 2008, 2nd Edition
- 2. Quantitative Financial Risk Management, Dash Wu, 2013 Springer
- 3. N. Gulati –Risk Management
- 4. Aramvalarthan: Risk Management I.K. International Publishers
- 5. G. Kotheshwar Rao Risk Management.