

**10** YEARS  
OF UNIVERSITY  
RECOGNITION  
**20** YEARS OF  
ACADEMIC  
EXCELLENCE



**REVA**  
UNIVERSITY

Bengaluru, India

# SCHOOL OF COMMERCE

**B.COM**  
**(INDUSTRY INTEGRATED)**

**HANDBOOK 2021-22**

Rukmini Knowledge Park  
Kattigenahalli, Yelahanka, Bengaluru – 560064  
[www.reva.edu.in](http://www.reva.edu.in)



# **School of Commerce**

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

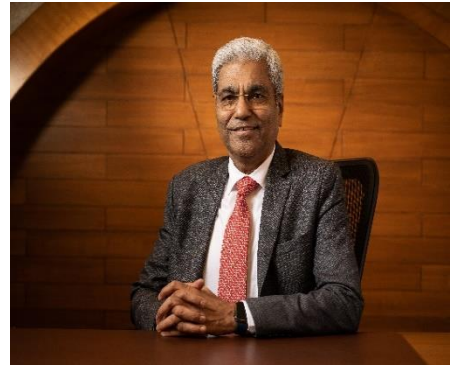
### **HAND BOOK**

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 state-of-the-art infrastructure and conducive environment for the knowledge driven community.

## **ABOUT REVA UNIVERSITY**

REVA University has been established under the REVA University Act, 2012 of Government of Karnataka and notified in Karnataka State Gazette 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 Sensor 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 Law University of Southampton, Highfield, Southampton, SO17, UK
7. **Dr Collins Ntim** - BSc, MSc, MRes, PhD, PGCTHE, FHEA.  
Professor of Accounting & Finance, Department of Accountancy, University of Huddersfield, UK
8. **Prof. P. Murali**  
Former Vice –Chancellor, Sri Venkateswara University, Tirupati-AP.
9. **Prof. Sridhar Seshadri**  
Senior Associate Dean, Faculty and Research, Indian School of Business, Gachibowli, Hyderabad - 500032
10. **Dr. M. Thiripalraju**  
Director, Indian Institute of Capital Markets Sakal Bhavan Marg, CBD Belapur, Navi Mumbai - 400 614.
11. **Prof. K.V Rao**  
Vice-Chancellor. Acharaya Nagarjuna University, Guntur - AP
12. **Dr. Shanthi S K**  
Chair Professor-Union Bank Center for Banking Excellence, Greta Lakes University, Chennai-6303102
13. **Mr. Nagaraj Kulkarni.**  
Director, Compgece, 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**

<b>PO</b>	<b>Description</b>
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 2021-22)

Sl. No	Course Code	Title of the Course	HC/SC/SE/CC	Credit Pattern			
				L	T	P	Total
FIRST SEMESTER							
1	B21AHE101	Communicative English	FC	1	1	0	2
2	B21AHK102	Language – II: Kannada	FC	1	1	0	2
	B21AHH102	Language – II: Hindi					
	B21AHA101	Language – II: Additional English					
3	B21CB0101	Financial Accounting	HC	3	0	1	4
4	B21CB0102	Indian Economy	HC	3	1	0	4
5	B21CB0103	Management of Banks	SC	2	1	0	3
6	B21CB0104	Indian Financial System	SC	2	1	0	3
7	B21LSM102	Indian Constitution & Human Rights	MC	-	-	-	-
8	B21CB0105	Skill Development Course	RULO	-	-	-	-
TOTAL CREDITS				12	05	01	18
SECOND SEMESTER							
1	B21AHK202	Language – II: Kannada -II	FC	1	1	0	2
	B21AHH202	Language – II: Hindia –II					
	B21AHA201	Language – II: Additional English -II					
2	B21CB0201	Business Communication	SC	2	1	0	3
3	B21CB0202	Advanced Financial Accounting	HC	3	0	1	4
4	B21CB0203	Business Statistics – I	SC	2	0	1	3
5	B21CB0204	Human Resources Management	SC	2	1	0	3
6	B21CB0205	Business Organisation and Management	SC	2	1	0	3
7	B21ASM201	Environmental Science	MC	-	-	-	-
8	B21CB0206	Skill Development Course	RULO	-	-	-	-
TOTAL CREDITS				12	04	02	18
THIRD SEMESTER							
1	B21AHK302	Language: Kannada –III	FC	1	1	0	2
	B21AHH302	Language: Hindi –III					
	B21AHA301	Language: Additional English –III					

2	B21CB0301	Corporate Accounting	HC	3	0	1	4
3	B21CB0302	Cost Accounting	HC	3	0	1	4
4	B21CB0303	Financial Management	HC	3	1	0	4
5	B21CB0304	Business Statistics – II	HC	3	0	1	4
6	B21CB0305	Marketing Management	SC	2	1	0	3
7	B21CB0306	Open Elective –Principles of Insurance	OE	2	1	0	3
8	B21CB0307	Skill Development Course	RULO	-	-	-	-
<b>TOTAL CREDITS</b>				<b>17</b>	<b>03</b>	<b>04</b>	<b>24</b>
<b>FOURTH SEMESTER</b>							
1	B21AHK402	Language: Kannada –IV	FC	1	1	0	2
	B21AHH402	Language: Hindi –IV					
	B21AHA401	Language: Additional English –IV					
2	B21CB0401	Advanced Corporate Accounting	HC	3	0	1	4
3	B21CB0402	Costing Methods	HC	3	0	1	4
4	B21CB0403	Business Research Methodology	HC	3	0	1	4
5	B21CB0404	Stock & Commodity Markets	HC	3	1	0	4
6	B21CB0405	Skill Development Course	RULO	-	-	-	-
<b>Specializations (Soft Core Courses(SC)) Choose any ONE of the following specialization</b>							
<b>I. Specialization :Accounting</b>							
7	B21CBS411	Advanced Accounting	SC	2	0	1	3
	B21CBS412	Goods and Services Tax	SC	2	0	1	3
<b>II. Specialization :Finance</b>							
8	B21CBS421	Corporate Financial Policy	SC	2	0	1	3
	B21CBS422	International Finance	SC	2	0	1	3
<b>III. Specialization :Banking</b>							
9	B21CBS431	Banking Theory and Practices	SC	2	1	0	3
	B21CBS432	International Banking and Forex Management	SC	2	1	0	3
<b>IV. Specialization : International Business</b>							
10	B21CBS441	International Business Environment	SC	2	1	0	3
	B21CBS442	Forex Management	SC	2	1	0	3
<b>TOTAL CREDITS</b>				<b>17</b>	<b>04</b>	<b>03</b>	<b>24</b>
<b>FIFTH SEMESTER</b>							

1	B21CB0501	Taxation Law & practice-I	HC	3	0	1	4
2	B21CB0502	Management Accounting	HC	3	0	1	4
3	B21CB0503	Principles & Practices of Auditing	HC	3	1	0	4
4	B21CB0504	Skill Development Course	RULO	-	-	-	-
<b>Specializations ( Soft Core Courses(SC)); Choose any ONE of the following specialization</b>							
<b>I. Specialization :Accounting</b>							
6	B21CBS511	Financial Reporting and Analysis	SC	2	0	1	3
	B21CBS512	International Financial Reporting Standards	SC	2	0	1	3
<b>II. Specialization : Finance</b>							
7	B21CBS521	Advanced Financial Management	SC	2	0	1	3
	B21CBS522	Security Analysis and Portfolio Management	SC	2	0	1	3
<b>III. Specialization :Banking</b>							
8	B21CBS531	Laws Related to Banking	SC	2	1	0	3
	B21CBS532	Customer Relationship Management in Banking.	SC	2	1	0	3
<b>IV. Specialization :International Business</b>							
9	B21CBS541	Impex Procedure and Documentation	SC	2	1	0	3
	B21CBS542	International Financial Institutions and Markets.	SC	2	1	0	3
<b>TOTAL CREDITS</b>				<b>13</b>	<b>03</b>	<b>02</b>	<b>18</b>
<b>SIXTH SEMESTER</b>							
1	B21CB0601	Taxation Law & practice-II	HC	3	0	1	4
2	B21CB0602	Entrepreneurship Development	HC	3	1	0	4
3	B21CB0606	Major Project (Based on Specialisation)	HC	2	0	8	10
<b>OR</b>							
1	B21CB0601	Taxation Law & practice-II	HC	3	0	1	4
2	B21CB0602	Entrepreneurship Development	HC	3	1	0	4
3	B21CB0603	Business Regulations	HC	3	1	0	4
4	B21CB0604	Service Management	SC	2	1	0	3
5	B21CB0605	Corporate Risk Management	SC	2	1	0	3
<b>TOTAL CREDITS</b>				<b>13</b>	<b>04</b>	<b>01</b>	<b>18</b>
<b>Total Credits of all Semesters</b>							<b>120</b>

### Semester-wise Summary of Credit Distribution

Semester	L	T	P	No. of Credits	Total Hours
First Semester	12	05	01	18	26
Second Semester	12	04	02	18	26
Third Semester	17	03	04	24	32
Fourth Semester	17	04	03	24	32
Fifth Semester	13	03	02	18	23
Sixth Semester	13	04	01	18	23
<b>Total Credits</b>	<b>84</b>	<b>23</b>	<b>13</b>	<b>120</b>	<b>162</b>

### Distribution of Credits Based on Type of Courses

Semester	HC	SC	OE	FC	Total Credits
First Semester	08	06	--	04	18
Second Semester	04	12	--	02	18
Third Semester	16	03	03	02	24
Fourth Semester	16	06	--	02	24
Fifth Semester	12	06	--	--	18
Sixth Semester	12	06	--	--	18
<b>Total Credits</b>	<b>68</b>	<b>39</b>	<b>03</b>	<b>10</b>	<b>120</b>

**B. Com (Industry Integrated)**  
**Detailed Syllabus**  
 (Effective from Academic Year 2021-22)

**FIRST SEMESTER**

<b>Course Title: Communicative English</b>				
<b>Course Code: B21AHE101</b>				
<b>Course Description:</b> 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.				
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To enhance functional communication skills.</li> <li>2. To develop functional use of language in professional contexts.</li> <li>3. To utilize oral presentations in multiple contexts.</li> <li>4. To apply effective written skills in formal communication.</li> </ol>				
<b>Course Outcomes:</b> 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.				
<b>Course Pre-requisites:</b> The student must have knowledge of intermediate English Grammar and LSRW skills.				
<b>Pedagogy:</b> Direct method, ICT, Collaborative learning, Flipped Classroom.				
<b>LTP:</b> 1:1:0				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours:</b> 26 Hours				
Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>Functional English</b> Remedial Grammar: Past Simple; Past Continuous; Irregular Verbs Writing Skills: Paragraph Writing Activities: Conversations; Leaving Phone Messages Literature: Chief Seattle – The End of Leaving and Beginning of Survival	07Hrs	CO1	PO5

Unit-2	<b>Interpersonal Skills</b> Remedial Grammar: Present Simple & Present Continuous; Activity & State Verbs Writing Skills: Official Letters Activities: Making Apologies; Invitations & Making Arrangements Literature: Ruskin Bond – Tiger in the Tunnel	07Hrs	CO2	PO5 & PO8
Unit -3	<b>Multitasking Skills:</b> Remedial Grammar: Present Perfect; For, Since & How Long; -ed & -ing adjectives; Prefix & Opposites of Adjectives Writing Skills: Note Making Activities: Agreeing & Disagreeing with Opinions Literature: Jesse Owens - My Greatest Olympic Prize	06Hrs	CO3	PO5 & PO8
Unit-4	<b>Communication Skills</b> Remedial Grammar: Collocations; Prepositions Writing Skills: Precise Writing Activities: Offers, Suggestions & Requests Literature: Avijit Pathak – Onscreen Magic	06Hrs	CO4	PO5 & PO8

**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.

<b>Course Title : ಕನ್ನಡ – I</b>
<b>Course Code: B21AHK102</b>
<p><b>Course Description:</b></p> <p>ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗೂ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.</p>



**Course Objectives:**

ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಸಮಗ್ರ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಮೊದಲನೆಯ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಜನಪದ, ಪ್ರಾಚೀನ, ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯಗಳು, ಹೊಸಗನ್ನಡದ ಸಣ್ಣಕಥೆಗಳು ಹಾಗೂ 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 ಹಾಗೂ ನಾಟಕ ಸಾಹಿತ್ಯ ಕಲಿಕೆಯ ಮೂಲಕ ಕಾಲದ ಸ್ಥಿತ್ಯಂತರಗಳನ್ನು ಅದರ ಒಳನೋಟಗಳನ್ನು ಬೆಳೆಸುತ್ತದೆ.

CO1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

CO2:ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

CO3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

CO4:ಽಂತೋದನಾ 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: 1:1:0**

**Course type:** FOUNDATION COURSE

**Contact Hours: 26**

Units	Detailed Syllabus	CH	CO	PO
Unit-1	ಜನಪದ/ಪ್ರಾಚೀನ/ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ 1. ಕೆರೆಗೆ ಹಾರ -ಜನಪದ ಕಾವ್ಯ 2. ಸಾಮಾನ್ಯಮೆ ಬಗೆಯ ಭವತ್ಕೇಶಪಾಶ ಪ್ರಪಂಚಂ? - ಪಂಪ 3. ಪೊಲ್ಲಮೆಯೆ ಲೇಸು ನಲ್ಲರ ಮೆಯ್ಯೊಳ್ - ಜನ್ನ	07 Hrs	CO1, CO2, CO3, CO4	PO5, PO8
Unit-2	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ 1. ನಳಕೂಬರನ ಪ್ರಸಂಗ - ನಾಗಚಂದ್ರ 2. ವಚನಗಳು - ಆಯ್ದ ವಚನಗಳು 3. ಇಳೆಯಾಂಡ ಗುಡಿಮಾರನ ರಗಳೆ - ಹರಿಹರ	07 Hrs	CO1, CO2, CO3, CO4	PO5, PO8

Unit-3	<b>ಸಣ್ಣ ಕಥೆಗಳು</b> 1. ಕೊನೆಯ ಗಿರಾಕಿ - ನಿರಂಜನ 2. ಪ್ರಜಾಪ್ರಭುತ್ವ ಮತ್ತು ಮೂರು ಮಂಗಗಳು - ಬೆಸಗರಹಳ್ಳಿ ರಾಮಣ್ಣ 3. ಬೆಂದಕಾಳೂರು - ವಿಜಯ್ ಹುಗಾರ	06 Hrs	CO1, CO2, CO3, CO4	PO5, PO8
Unit-4	<b>ನಾಟಕ</b> 1. ಜಲಗಾರ - ಕುವೆಂಪು	06 Hrs	CO1, CO2, CO3, CO4	PO5, PO8

#### 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. ಸೀಮಾಂತಿಕ 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 ಶಾಸ್ತ್ರಿ, ಪುರಾಣ ನಾಮ ಚೂಡಾಮಣಿ, ಪ್ರಕಾಶಕರು ಪ್ರಸಾರಾಂಗ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ. 2010
8. ಡಾ. ಚಿದಾನಂದ ಮೂರ್ತಿ, ವಚನ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013
9. ಸಂ ಮರುಳಸಿದ್ಧಪ್ಪ ಕೆ, ನಾಗರಾಜ ಕಿ.ರಂ. ವಚನ ಕಮ್ಮಟ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
10. ಮರುಳಸಿದ್ಧಪ್ಪ ಕೆ, ಷಟ್ಪದಿ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
11. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶ್ರೀ ಲಕ್ಷ್ಮೀಶನ ಜೈಮಿನಿ ಭಾರತ(ಮೂಲ-ತಾತ್ಪರ್ಯ-ಸಚಿತ್ರ), ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಪುಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2010
12. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶಿಶುನಾಳ ಶರೀಫರ ನೂರಾರು ತತ್ವಪದಗಳು, ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಪುಸ್ತಕ 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
18. ಸಂ.ಜಿ.ಎಸ್.ಅಮೂರ, ಕನ್ನಡ ಸಣ್ಣ ಕಥೆಗಳು, ನಾಷನಲ್ ಬುಕ್ ಟ್ರಸ್ಟ್, ನವದೆಹಲಿ, 2000
19. ಸಂ. ಡಾ. ಬೈರಮಂಗಲ ರಾಮೇಗೌಡ, ವರ್ತಮಾನದ ಕಥೆಗಳು, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಪರಿಷತ್ತು, ಬೆಂಗಳೂರು 2011
20. ಸಂ. ಡಾ. ರಾಮಲಿಂಗಪ್ಪ ಟಿ. ಬೇಗೂರು, ವರ್ತಮಾನದ ಕಥೆಗಳು, ಕಣ್ಣು ಪ್ರಕಾಶನ, ಬೆಂಗಳೂರು, 2013

<b>Course Title: HINDI -1</b>				
<b>Course Code: B21AHH102</b>				
<b>Course Description:</b> 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।				
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना।</li> <li>2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना।</li> <li>3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना।</li> <li>4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना।</li> </ol>				
<b>Course Outcomes:</b> 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 पद्धतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है। CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है।				
<b>Course Pre-requisites:</b> <ul style="list-style-type: none"> <li>• अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए।</li> <li>• हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है।</li> <li>• हिन्दी व्याकरण का अवबोधन आवश्यक है।</li> <li>• अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरूरी है।</li> </ul>				
<b>Pedagogy:</b> ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom				
<b>LTP:</b> 1:1:0				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours:</b> 26				
Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>इकाई - 1</b> <ol style="list-style-type: none"> <li>1. कहानी – तावान – प्रेमचंद</li> <li>2. कहानी – उसकी रोटी – मोहन राकेश</li> <li>3. व्यंग्य रचना – वैष्णव की फिसलन – हरीशंकर परसाई</li> </ol>	07Hrs.	CO1& CO2	PO5& PO8
Unit-2	<b>इकाई - 2</b> <ol style="list-style-type: none"> <li>1. कहानी – वापसी - उषा प्रियंवदा</li> <li>2. कहानी – नाम के बेटी तीसरी - सुधा अरोड़ा</li> <li>3. निबंध – अच्छी हिन्दी – रवीन्द्रनाथ त्यागी</li> </ol>	07Hrs.	CO1& CO2	PO5& PO8

<b>Unit-3</b>	<b>इकाई - 3</b> 1. कहानी – जल्लाद – पांडेय बेचन शर्मा ‘उग्र’ 2. रेखाचित्र – बुधिया कब आएगा – ज्ञानचंद मर्मज्ञ 3. एकांकी – अंधेर नगरी – भारतेन्दु हरिश्चंद्र	06Hrs.	CO3& CO4	PO5& PO8
<b>Unit-4</b>	<b>इकाई - 4</b> अनुवाद अनुच्छेद ( में हिन्दी से अंग्रेजी) संक्षेपण लेखन निबंध <b>सूचना : प्रत्येक इकाई 25 अंक के लिए निर्धारित है।</b>	06Hrs.	CO3& CO4	PO5& PO8

**Reference Books:**

1. हिन्दी पाठ्य पुस्तक – रेवा विश्वविद्यालय।
2. सुबोध व्यावहारिक हिन्दी – डॉ. कुलदीप गुप्त
3. अभिनव व्यावहारिक 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 सिंह
10. हिन्दी निबंध लेखन – प्रो. विराज
11. निबंध माला – योगेशचंद जैन

<b>Course Title: ADDITIONAL ENGLISH – I</b>
<b>Course Code: B21AHA101</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To develop linguistic prowess of the students.</li> <li>2. To appraise different genres of literature.</li> <li>3. To illustrate the fundamentals of creative language.</li> <li>4. To enhance consistent reading habits.</li> </ol>
<b>Course Outcomes:</b> 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:** 1:1:0

**Course type:** FOUNDATION COURSE

**Contact Hours:** 26

Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>Values &amp; Ethics</b> 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	07Hrs.	CO1	PO5
Unit-2	<b>Natural &amp; Supernatural</b> 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	07Hrs.	CO2	PO8
Unit-3	<b>Travel &amp; Adventure</b> 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	06Hrs.	CO3	PO8
Unit-4	<b>Success Stories</b> Literature: Emily Dickinson – Success is 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	06Hrs.	CO4	PO5 & PO8

**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, Arun Kolatkar, Dilip Chitre, 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.

<b>Course Title: FINANCIAL ACCOUNTING</b>					
<b>Course Code: B21CB0101</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. Familiarize the students with the basic accounting concepts and the functioning of financial accounting standards.</li> <li>2. Understand the Concept of Hire purchase system, acquaint the students with the knowledge of Royalty Accounts</li> </ol>					
<b>Course Outcomes:</b>					
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.					
<b>Course Pre-requisites:</b> Basics of Accounting with rules and principles.					
<b>Pedagogy:</b> Direct Method & ICT					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Theoretical Framework:</b> Meaning & Scope of accounting-Accounting Concepts-Principles-Conventions, Accounting Standards: concepts-objectives, benefits,	12Hrs	CO1	PO1	PSO1

	Accounting Policies Accounting as a measurement discipline valuation principle, 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	<b>Conversion of Partnership Firm into A Limited Company</b> 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.	14Hrs	CO2	PO1	PSO1
Unit-3	<b>Hire Purchase System</b> 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).	14Hrs	CO3	PO1	PSO1
Unit-4	<b>Royalty Accounts</b> 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, journal entries and Ledger Accounts including minimum rent account	12Hrs	CO4	PO1	PSO1

**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.

<b>Course Title: INDIAN ECONOMY</b>					
<b>Course Code: B21CB0102</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> 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 policies 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.					
<b>Course Outcomes:</b> 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					
<b>Course Pre-requisites:</b> Basic knowledge in Micro Economics & Macro Economics					
<b>Pedagogy:</b> Direct method ,ICT & Digital support					
<b>LTP:</b> 3:1:0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction to Indian Economy:</b> 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,	12Hrs	CO1	PO4	PSO1



	Human development status in India-Methods of Calculation of HDI.				
Unit-2	<b>Planning and Policy:</b> 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.	14Hrs	CO2	PO4	PSO1
Unit-3	<b>Indian Agriculture and Rural Development:</b> 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, Community Farming, Crop Insurance and Livestock Insurance, Problems of Agricultural Labour, Agricultural Crisis in India	12Hrs	CO3	PO4	PSO1
Unit-4	<b>Indian Industries and Foreign Trade:</b> 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.	14Hrs	CO4	PO4	PSO1

#### 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.

<b>Course Title: MANAGEMENT OF BANKS</b>					
<b>Course Code: B21CB0103</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To impart knowledge about the principles &amp; practice of the banking sector.</li> <li>2. To enlighten about the emerging trends in the banking sector.</li> </ol>					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites: Basic knowledge about banking</b>					
<b>Pedagogy:</b> Direct method ,ICT & Digital support Flipped classroom					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to Banking Sector:</b> 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.	08Hrs.	CO1	PO7	PSO1
Unit-2	<b>Banking operations:</b> 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	12Hrs.	CO2	PO7	PSO1

	Banking Sector. Insolvency and Bankruptcy Code 2016-objectives & features.				
Unit-3	<b>Credit management:</b> 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.	10Hrs.	CO3	PO7	PSO1
Unit-4	<b>Emerging Trends in Banking Sector</b> 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.	09Hrs.	CO4	PO7	PSO1

#### Reference Books:

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 McGraw hill.

<b>Course Title: INDIAN FINANCIAL SYSTEM</b>
<b>Course Code: B21CB0104</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>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.</li> <li>2. To understand the prominence of regulatory authorities.</li> </ol>

**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	CH	CO	PO	PSO
Unit-1	<b>Financial System:</b> 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.	10Hrs.	CO1	PO4	PSO1
Unit-2	<b>Financial Intermediation &amp; Regulatory bodies:</b> 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.	10Hrs.	CO2	PO4	PSO1
Unit-3	<b>Development Finance Institutions:</b> Introduction- Meaning – Role of DFIs in Indian Economy, Classification, National Development Banks: IDBI, IFCI, IDFC; Sector specific financial institutions: TFCL, HDFC; Investment Institutions: LIC, GIC and UTI; State level institutions: State Finance Corporations and SIDCs, their role and functions.	10Hrs.	CO3	PO4	PSO1

Unit-4	<b>Current Scenario in Indian Financial System:</b> Opportunities and Challenges for MSMEs, Crypto Currency, functions of Crypto currency, National Payments Corporation of India, Role of CCIL in Financial System.	09Hrs.	CO4	PO4	PSO1
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#### Reference Books:

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.

<b>Course Title: INDIAN CONSTITUTION AND HUMAN RIGHTS</b>					
<b>Course Code: B21LSM102</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To acquire the knowledge of evolution of the Indian constitution and to comprehend the union and state executive, legislature and judiciary function.</li> <li>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.</li> </ol>					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic Knowledge of Constitution					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support.					
<b>Course type:</b> MANDATORY CORE.					
<b>Contact Hours:</b> 26					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Indian Constitutional Philosophy:</b> a) Features of the Constitution and Preamble b) Fundamental Rights and Fundamental Duties c) Directive Principles of State Policy	07Hrs.	CO1	PO5	PSO1
Unit-2	<b>Union and State Executive, Legislature and Judiciary:</b> a) Union Parliament and State Legislature: Powers and Functions	07Hrs.	CO2	PO5	PSO1

	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	<b>Concept and Development of Human Rights:</b> a) Meaning Scope and Development of Human Rights b) United Nations and Human Rights- UNHCR. c) UDHR 1948, ICCR 1996 and ICESCR 1966.	06Hrs.	CO3	PO5	PSO1
Unit-4	<b>Human Rights in India:</b> a) Protection of Human Rights Act, 1993(NHRC & SHRC) b) First, Second and Third Generations- Human Rights c) Judicial Activities and Human Rights	06Hrs.	CO4	PO5	PSO1

**Reference Books:**

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

<b>Course Title : ಕನ್ನಡ – II</b>
<b>Course Code: B21AHK202</b>
<b>Course Description:</b> ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗೂ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.
<b>Course Objectives:</b> ನಾಲ್ಕು ಸೆಮಿಸ್ಟರ್‌ಗಳಲ್ಲಿ ಸಮಗ್ರ ಕನ್ನಡ ಸಾಹಿತ್ಯವನ್ನು ಪರಿಚಯಿಸುವ ಉದ್ದೇಶವನ್ನು ಹೊಂದಿದೆ. ಅದರಂತೆ ಎರಡನೆಯ ಸೆಮಿಸ್ಟರ್‌ನಲ್ಲಿ ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯಗಳು, ಲೇಖನಗಳು ಹಾಗೂ ಸಂಕೀರ್ಣ ಸಾಹಿತ್ಯವನ್ನು ಪಠ್ಯವನ್ನಾಗಿ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡು, ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸದಭಿರುಚಿಯನ್ನು ಮೂಡಿಸಲಾಗುತ್ತದೆ. ಸಾಂಸ್ಕೃತಿಕ ತಿಳುವಳಿಕೆಯ ಜೊತೆಗೆ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸದ ಕಡೆಗೆ ಗಮನ ನೀಡಲಾಗುತ್ತದೆ. <ol style="list-style-type: none"> <li>1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ.</li> </ol>

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.

CO1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

CO2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

CO3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

CO4:ಸಂಶೋಧನಾ 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:** FOUNDATION COURSE

**Contact Hours: 26 hours**

Units	Detailed Syllabus	CH	CO	PO
Unit-1	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ 1. ಗಾನರಾಣಿಯರ ಸಂವಾದ – ರಾಘವಾಂಕ 2. ಸಿಡಲ ಪೊಟ್ಟಣ ಕಟ್ಟಿ ಸೇವುವ ಕೊಡುವರೆ – ಕುಮಾರವ್ಯಾಸ 3. ಸರ್ವಜ್ಞನ ವಚನಗಳು – ಸರ್ವಜ್ಞ	07 Hrs.	CO1, CO2, CO3, CO4	PO5, PO8
Unit-2	ಮಧ್ಯಕಾಲೀನ ಕಾವ್ಯ 1. ಗಿಳಿಯು ಪಂಜರದೊಳಿಲ್ಲ – ಪುರಂದರದಾಸ 2. ಎಲ್ಲಾರು ಮಾಡುವುದು – ಕನಕದಾಸ 3. ಎಲ್ಲರಂತವನಲ್ಲ ನನಗಂಡ – ಶಿಶುನಾಳ ಶರೀಪಟ್ಟಿ	07 Hrs.	CO1, CO2, CO3, CO4	PO5, PO8
Unit-3	ಲೇಖನಗಳು 1. ಪೈಪೋಟಿಗೆ ಸಜ್ಜಾಗುತ್ತಿರುವ ದೇಶ – ಎ.ಪಿ.ಜೆ. ಅಬ್ದುಲ್ ಕಲಾಂ 2. ಬಾಪು ಚಿಂತನೆ – ಬಿ.ಎ. ಶ್ರೀಧರ 3. ಭಾರತ ಸಂವಿಧಾನಕ್ಕೆ 'ಭೂತ' ಚೇಷ್ಟೆ – ದೇವನೂರು ಮಹದೇವ	06 Hrs.	CO1, CO2, CO3, CO4	PO5, PO8
Unit-4	ಸಂಕೀರ್ಣ ಬರಹ 1. ಸಹಜ ಕೃಷಿ – ಪೂರ್ಣ ಚಂದ್ರ ತೇಜಸ್ವಿ	06 Hrs.	CO1, CO2, CO3, CO4	PO5, PO8

**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. ಸೀಮಾಶೀತ 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 ಶಾಸ್ತ್ರಿ, ಪುರಾಣ ನಾಮ ಚೂಡಾಮಣಿ, ಪ್ರಕಾಶಕರು ಪ್ರಸಾರಾಂಗ, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ. 2010
8. ಡಾ. ಚಿದಾನಂದ ಮೂರ್ತಿ, ವಚನ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2013
9. ಸಂ ಮರುಳಸಿದ್ಧಪ್ಪ ಕೆ, ನಾಗರಾಜ ಕಿ.ರಂ. ವಚನ ಕಮ್ಮಟ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
10. ಮರುಳಸಿದ್ಧಪ್ಪ ಕೆ, ಷಟ್ಪದಿ ಸಾಹಿತ್ಯ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2010
11. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶ್ರೀ ಲಕ್ಷ್ಮೀಶನ ಜೈಮಿನಿ ಭಾರತ(ಮೂಲ-ತಾತ್ಪರ್ಯ-ಸಚಿತ್ರ), ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಪುಸ್ತಕ ಭವನ, ಬೆಂಗಳೂರು. 2010
12. ಸಂ. ಸೇತುರಾಮ ರಾವ್ ಅ.ರಾ., ಶಿಶುನಾಳ ಶರೀಫರ ನೂರಾರು ತತ್ವಪದಗಳು, ಪ್ರಕಾಶಕರು ಕಾಮಧೇನು ಪುಸ್ತಕ 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: B21AHH202
<b>Course Description:</b> 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।
<b>Course Objectives:</b> <ol style="list-style-type: none"><li>1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना।</li><li>2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना।</li><li>3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना।</li><li>4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना।</li></ol>



**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 पद्धतियाँ 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.यू.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 जरूरी है।

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

**LTP: 1:1:0**

**Course type: FOUNDATION COURSE**

**Contact Hours:06**

Units	Detailed Syllabus	CH	CO	PO
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	07Hrs.	CO1	PO5& PO8
Unit-2	<b>इकाई – 2</b> 1 तुलसीदास के पद – तुलसीदास 2 कविता – संध्या सुंदरी – सूर्यकांत त्रिपाठी 'निराला' 3 कविता – करमवीर – अयोध्या सिंह उपाध्याय 'हरिऔध'	07Hrs.	CO2	PO5& PO8
Unit-3	<b>इकाई – 3</b> 1. मीराबाई के पद – मीराबाई 2. कविता – मधुशाला – हरिवंशराय बच्चन 3. कविता – हम झुक नहीं सकते – अटलबिहारी बाजपайई	06Hrs.	CO3	PO5& PO8
Unit-4	<b>इकाई - 4</b> अनुवाद अनुच्छेद ( अंग्रेजी से हिन्दी ) सृजनात्मक व्यक्तित्व अ कबीर, महादेवी वर्मा, प्रेमचंद आ महात्मा गांधी, डॉ बाबासाहेब आंबेडकर, अब्दुल कलाम <b>सूचना : प्रत्येक इकाई 25 अंक के लिए निर्धारित है।</b>	06Hrs.	CO4	PO5& PO8

**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. 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 सिंह

<b>Course Title: ADDITIONAL ENGLISH – II</b>				
<b>Course Code: B21AHA201</b>				
<b>Course Description:</b> 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.				
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To assess ecological and environmental concerns through literature.</li> <li>2. To identify the unequal structures of power in society.</li> <li>3. To compare the position of men and women in society.</li> <li>4. To interpret the representation of society in popular culture.</li> </ol>				
<b>Course Outcomes:</b> 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.				
<b>Prerequisites:</b> The student must possess fair knowledge of language and literature.				
<b>Pedagogy:</b> Direct method / ICT / Collaborative Learning / Flipped Classroom.				
<b>LTP:</b> 1:1: 0				
<b>Course type: FOUNDATION COURSE</b>				
<b>Contact Hours: 26</b>				
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>
Unit-1	<b>Ecology &amp; Environment</b> 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 Comparisols	07Hrs.	CO1	PO8
Unit-2	<b>Voices from the Margin</b> Literature: Tadeusz Rozewicz – Pigtail Jyoti Lanjewar – Mother Sowvendra Shekhar Hansda – The Adivasi Will Not Dance	07Hrs.	CO2	PO8

	Harriet Jacobs – Excerpt from Incidents in the Life of a Slave Girl Language: Prefix and Suffix			
Unit 3:	<b>Women &amp; Society</b> Literature: Kamala Das – An Introduction Usha Navrathnaram – To Mother Rabindranath Tagore – The Exercise Book Jamaica Kincaid – Girl Writing Skills: Dialogue Writing	06Hrs.	CO3	PO5&8
Unit 4:	<b>Popular Culture</b> 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	06Hrs.	CO4	PO5

#### Reference Books:

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: BUSINESS COMMUNICATION

#### Course Code: B21CB0201

**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:** SOFT CORE

**Contact Hours:** 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction to Communication:</b> 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	09Hrs.	CO1	PO1	PSO1
Unit-2	<b>Non-Verbal Communication and Business Etiquettes:</b> Body Language - Use of Charts, Diagrams & Tables - Visual & Audio Visual Aids for Communication – Business Ethics and Etiquette - Role Play & Team Building, Social Media Etiquettes. <b>Business etiquettes:</b> Meaning, importance and need of Business etiquettes, body language in communication, types of etiquettes.	09Hrs.	CO2	PO1	PSO1
Unit-3	<b>Letter writing/ Business Letters:</b> Lay-out and components of business letters- Qualities of a good business letter. Application for situations, writing Bio-data – Interview call	11Hrs.	CO3	PO1	PSO1

	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. <i>Business Letters:</i> 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	<b>Credit Letters:</b> 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.	10Hrs.	CO4	PO1	PSO1

**Reference Books:**

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

<b>Course Title: ADVANCED FINANCIAL ACCOUNTING</b>
<b>Course Code: B21CB0202</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To develop the skills required in the computation of insurance claim and branch accounting.</li> <li>2. To develop the knowledge on joint ventures.</li> <li>3. To acquaint the role of consignor and consignee.</li> </ol>
<b>Course Outcomes:</b> <p>CO1: Able to treat and compute the insurance claim</p> <p>CO2: To understand the role of branch accounting.</p> <p>CO3: Analyze the impact of joint venture</p> <p>CO4: Evaluate the practical applicability of consignment accounts and its role in decision making.</p>
<b>Course Pre-requisites:</b> Basic Knowledge of Financial Accounting

<b>Pedagogy:</b> Direct Method					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Insurance Claims:</b> 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	12Hrs.	CO1	PO1	PSO1
Unit-2	<b>Branch Accounts:</b> 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.	14Hrs.	CO2	PO1	PSO1
Unit-3	<b>Accounting for Joint Venture:</b> 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	12Hrs.	CO3	PO1	PSO1
Unit-4	<b>Consignment Accounts:</b> 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.	14Hrs.	CO4	PO1	PSO1

**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.

<b>Course Title: BUSINESS STATISTICS-I</b>					
<b>Course Code: B21CB0203</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> 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.					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic Knowledge in statistics.					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support					
<b>LTP:</b> 2:0:1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction:</b> Meaning and Definition- functions-limitations. Organization of data: collection of data – classification of data- Tabulation of data Diagrams (All data's and Diagrams) <b>Measures of Central Tendency:</b> Introduction –types of average- Mean (Simple and weighted) Median- Mode (including Missing frequency)	09Hrs.	CO1	PO2	PSO2
Unit-2	<b>Measures of Dispersion and Skewness.</b> Meaning–Calculation of Absolute and Relative measures of dispersion -Range – Quartile Deviation –Mean Deviation –Standard Deviation and Coefficient of Variation. <b>Measures Of Skewness:</b> Meaning of Skewness-Symmetrical & Skewed Distributions-Measures of Skewness -Absolute and Relative Measures of Skewness –Karl	10Hrs.	CO2	PO2	PSO2

	Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness.				
Unit-3	<b>Simple Correlation and Regression Analysis</b> 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.	10Hrs.	CO3	PO2	PSO2
Unit-4	<b>Index Numbers:</b> 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.	10Hrs.	CO4	PO2	PSO2

#### Reference Books:

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

<b>Course Title: HUMAN RESOURCE MANAGEMENT</b>
<b>Course Code: B21CB0204</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>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.</li> <li>2. To analyse the relevance of performance appraisal and to get an overview of Human Resource Development.</li> </ol>
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic knowledge on Functional Areas of Human Resource Management					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support Collaborative learning					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction:</b> 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.	08Hrs	CO1	PO7	PSO3
Unit-2	<b>Recruitment, Selection and Training:</b> 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.	08Hrs	CO2	PO7	PSO3
Unit-3	<b>Performance Appraisal and Compensation:</b> 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.	10Hrs	CO3	PO7	PSO3
Unit-4	<b>Employee Mobility:</b> 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.	13Hrs	CO4	PO7	PSO3

	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				
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**Reference Books:**

1. Dessler, G., and Varkkey. B. Human Resource Management Pearson Education, 14<sup>TH</sup> 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, 5<sup>th</sup> Edition, McGraw Hill.

<b>Course Title: BUSINESS ORGANISATION AND MANAGEMENT</b>					
<b>Course Code: B21CB0205</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> 1. To develop skills required to lead and manage the organization. 2. To analyze the problems faced by the organization and effectively tackle it.					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic information about Principles of Management					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to Management</b> Evolution of Management thought, Process of Management, Functions of Management,	10Hrs.	CO1	PO7	PSO3

	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	<b>Introduction to Organisation</b> 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.	10Hrs.	CO2	PO7	PSO3
Unit-3	<b>Planning and Organizing</b> 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.	09Hrs.	CO3	PO7	PSO3
Unit-4	<b>Leadership theories, Motivation</b> 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.	10Hrs.	CO4	PO3	PSO3

**Reference Books:**

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

<b>Course Title: ENVIRONMENTAL SCIENCE</b>					
<b>Course Code: B21ASM201</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> 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.					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic Knowledge of Environmental Science					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support					
<b>Course type:</b> MANDATORY CORE					
<b>Contact Hours:</b> 26					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction to environmental studies:</b> 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)	06Hrs.	CO1	PO5	PSO1

Unit-2	<b>Natural Resources: Renewable and Non-renewable Resources</b> <ul style="list-style-type: none"> <li>• Land Resources and land use change; Land degradation, soil erosion and desertification.</li> <li>• Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.</li> <li>• Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international &amp; inter-state).</li> <li>• Heating of earth and circulation of air; air mass formation and precipitation.</li> <li>• Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.</li> </ul>	07Hrs.	CO2	PO5	PSO1
Unit-3	<b>Biodiversity and Conservation:</b> <ul style="list-style-type: none"> <li>• Levels of biological diversity :genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots</li> <li>• India as a mega-biodiversity nation; Endangered and endemic species of India</li> <li>• Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</li> <li>• Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.</li> </ul>	07Hrs.	CO3	PO5	PSO1
Unit-4	<b>Environmental Policies and practices:</b> <ul style="list-style-type: none"> <li>• Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.</li> <li>• Environment Laws : Environment Protection Act; Air (Prevention &amp; Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act;</li> </ul>	06Hrs.	CO4	PO5	PSO1

	<p>International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC).</p> <ul style="list-style-type: none"> <li>• Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context</li> </ul>				
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#### Reference Books:

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

<b>Course Title : ಕನ್ನಡ – III</b>
<b>Course Code: B21AHK302</b>
<p><b>Course Description:</b></p> <p>“ಭಾಷೆ”ಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗೂ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.</p> <p><b>Course Objectives:</b></p> <p>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.</p> <ol style="list-style-type: none"> <li>1. ಭಾಷೆ, ಸಾಹಿತ್ಯ, ಇತಿಹಾಸ ಮತ್ತು ಸಂಸ್ಕೃತಿಗಳನ್ನು ಕನ್ನಡ, ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಚಯಿಸಲಾಗುತ್ತದೆ.</li> <li>2. ವಿದ್ಯಾರ್ಥಿಗಳ ಸರ್ವತೋಮುಖ ಬೆಳವಣಿಗೆಗೆ ಅನುವಾಗುವಂತೆ ಹಾಗೂ ಅವರಲ್ಲಿ ಮಾನವ ಸಂಬಂಧಗಳ ಬಗ್ಗೆ ಗೌರವ, ಸಮಾನತೆ ಮೂಡಿಸಿ, ಬೆಳೆಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಪಠ್ಯಗಳ ಆಯ್ಕೆಯಾಗಿದೆ.</li> <li>3. ಅವರಲ್ಲಿ ಸೃಜನಶೀಲತೆ, ಶುದ್ಧ ಭಾಷೆ, ಉತ್ತಮ ವಿಮರ್ಶಾ ಗುಣ, ನಿರರ್ಗಳ ಸಂಭಾಷಣೆ, ಭಾಷಣ ಕಲೆ ಹಾಗೂ ಬರಹ ಕೌಶಲ್ಯಗಳನ್ನು ಬೆಳೆಸುವುದು ಗುರಿಯಾಗಿದೆ.</li> <li>4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳಿಗೆ ಅನುಕೂಲವಾಗುವಂತಹ ವಿಷಯಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸೂಕ್ತ ಪಠ್ಯಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿಕೊಳ್ಳಲಾಗಿದೆ.</li> </ol>

**Course Outcomes:**

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

CO1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

CO2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

CO3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

CO4:ಸಂಶೋಧನಾ 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:** FOUNDATION COURSE

**Contact Hours: 26**

Units	Detailed Syllabus	CH	CO	PO
Unit-1	ನವೋದಯ ಕಾವ್ಯ 1. ಇಳಿದು ಬಾ ತಾಯೆ – ದ.ರಾ. ಬೇಂದ್ರೆ 2. ದೇವರು ರುಜು ಮಾಡಿದನು – ಕುವೆಂಪು 3. ನನ್ನ ನಲ್ಲ – ಮಧುರಚೆನ್ನ	07 Hrs	CO1	PO5, PO8
Unit-2	ನವ್ಯ ಕಾವ್ಯ 1. ನೆಲ ಸಪಾಟಿಲ್ಲ – ಗೋಪಾಲ ಕೃಷ್ಣ ಅಡಿಗ 2. ಇಡದಿರು ನನ್ನ ನಿನ್ನ ಸಿಂಹಾಸನದ ಮೇಲೆ – ಕೆ.ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿ 3. ಅವ್ವ – ಪಿ. ಲಂಕೇಶ್	07Hrs.	CO1, CO2	PO5, PO8
Unit-3	ವಾಣಿಜ್ಯ ಕನ್ನಡ ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು 1. ಅತಿ ಸಣ್ಣ, ಸಣ್ಣ ಪ್ರಮಾಣದ ಉದ್ಯಮಗಳು ಹಾಗೂ ವಿಶೇಷ ಆರ್ಥಿಕ ವಲಯ (ಎಸ್.ಇ.ಝೆಡ್) – ಮುರುಳಿಧರ ಬಿ ಕುಲಕರ್ಣಿ 2. ಮೊಬೈಲ್ ಬ್ಯಾಂಕಿಂಗ್ ಬಲು ಸುಲಭ – ಮಹೇಶ್ ಚಂದ್ರ 3. ವಿಜ್ಞಾನ ಮತ್ತು ಧರ್ಮ – ಡಾ. ಜಿ. ರಾಮಕೃಷ್ಣ	06Hrs.	CO3, CO4	PO5, PO8
Unit - 4	ಏಕಾಂಕ 1. ಮಾನಿಷಾದ – ಗಿರೀಶ್ ಕಾರ್ನಾಡ್	06Hrs.	CO3, CO4	PO5, 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. ಅಮೂರ, ಕನ್ನಡ ಕಥನ ಸಾಹಿತ್ಯ : ಕಾದಂಬರಿ, ಪ್ರಕಾಶಕರು ಸ್ವಪ್ನ ಬುಕ್ ಹೌಸ್, ಬೆಂಗಳೂರು. 2016
5. ದೇಶಪಾಂಡೆ ಎಸ್.ಎಲ್., ಬೇಂದ್ರೆ ಶರೀಫರ ಕಾವ್ಯಾಯಾನ, ಪ್ರಕಾಶಕರು ದೇಸಿ ಪುಸ್ತಕ, 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 ಪ್ರೈವೇಟ್ 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: B21AHH302				
<b>Course Description:</b> 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				
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना  </li> <li>2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना  </li> <li>3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना  </li> <li>4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना  </li> </ol>				
<b>Course Outcomes:</b> 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 पद्धतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है   CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है				
<b>Course Pre-requisites:</b> <ul style="list-style-type: none"> <li>• अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए  </li> <li>• हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है  </li> <li>• हिन्दी व्याकरण का अवबोधन आवश्यक है  </li> <li>• अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरूरी है  </li> </ul>				
<b>Pedagogy:</b> ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom				
<b>LTP:1:1:0</b>				
<b>Course type:</b> FOUNDATION COURSE				
<b>Contact Hours:26</b>				
Units	Detailed Syllabus	CH	CO	PO



Unit-1	<b>इकाई - 1</b> नाटक - आधे - अधूरे - मोहन राकेश परिचय का विधा नाटक - आधे अधूरे - अंक प्रथम	07Hrs.	CO1, CO2	PO5 &8
Unit-2	<b>इकाई - 2</b> नाटक - आधे - अधूरे - मोहन राकेश आधे - अधूरे - अंक ्वितीय	07Hrs.	CO1, CO2	PO5& 8
Unit-3	<b>इकाई -3</b> नाटक - आधे - अधूरे - मोहन राकेश आधे - अधूरे - अंक तृतीय	06Hrs.	CO3, CO4	PO5& 8
Unit-4	<b>इकाई -4</b> नगदी रहित व्यवहार 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	06Hrs.	CO3, CO4	PO5& 8

**Reference Books:**

1. नाटक - आधे - अधूरे - मोहन राकेश
2. हिन्दी नाटक उद्भव और विकास -दशरथ ओझा
3. हिन्दी साहित्य का इतिहास नागेन्द्र .डॉ -
4. आधुनिक 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

<b>Course Title: ADDITIONAL ENGLISH – III</b>
<b>Course Code: B21AHA301</b>
<b>Course Description:</b> This 2-credit course allows the learners to explore the various socio-political 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: FOUNDATION COURSE**

**Contact Hours: 26**

Units	Detailed Syllabus	CH	CO	PO
Unit-1	<b>Gender &amp; Identity</b> Anne Sexton – Consorting with Angels Eugene Field – The Doll’s Wooing Vijay Dan Detha – Double Life Charlotte Perkins Gilman – The Yellow Wallpaper	06Hrs.	CO1	PO5
Unit-2	<b>Love &amp; Romance</b> 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	06Hrs.	CO2	PO5
Unit-3	<b>War &amp; Trauma</b> Lord Alfred Tennyson – The Charge of the Light Brigade. TaufiqRafat – The Medal Guy de Maupassant – Two Friends Sadaat Hasan Manto – Toba Tek Singh	07Hrs.	CO3	PO5&8
Unit-4	<b>Children’s Literature</b> William Blake – The Chimney Sweeper D.H. Lawrence – Discord in Childhood Anna Sewell – The Black Beauty (Extract) Rudyard Kipling – The Jungle Book (Extract)	07Hrs.	CO4	PO8

**Reference Books:**

1. Sexton, Anne. The Complete Poems. Houghton Mifflin, 1999.
2. Namjoshi, Suniti. Feminist Fables. Spinifex Press, 1998.

3. Vanita, Ruth & Saleem Kidwai (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.

<b>Course Title: CORPORATE ACCOUNTING</b>					
<b>Course Code: B21CB0301</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To present and understand financial reporting of the companies as well as its relevance for external users.</li> <li>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.</li> </ol>					
<b>Course Outcomes:</b> 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.					
<b>Course Prerequisites:</b> Basic concepts of Financial Accounting					
<b>Pedagogy:</b> Direct Method					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
Units	Detailed Syllabus	CH	CO	PO	PSO

Unit-1	<b>Issue of Shares:</b> 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.	14Hrs	CO1	PO1	PSO1
Unit-2	<b>Valuation of Goodwill:</b> 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.	12Hrs	CO2	PO1	PSO1
Unit-3	<b>Valuation of Shares:</b> 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.	12Hrs	CO3	PO1	PSO1
Unit-4	<b>Company Final Accounts:</b> 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 loss account, Preparation of balance sheet in Vertical Format (As per Schedule IV of Companies Act 2013).	14Hrs	CO4	PO1	PSO1

**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. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.

<b>Course Title: COST ACCOUNTING</b>					
<b>Course Code: B21CB0302</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To develop an understanding of students to utilize cost data in planning and control &amp; to Identify and calculate different types of costs and inventory valuation.</li> <li>2. To apply various incentive schemes available for the labour and solve the different methods of overhead distribution.</li> </ol>					
<b>Course Outcomes:</b> CO1: Analyse the Designing and Installing concepts of Cost accounting. 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.					
<b>Course Pre-requisites:</b> Basic Concepts of Accounting					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to Cost Accounting:</b> 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.	14Hrs.	CO1	PO1	PSO1
Unit-2	<b>Material and Cost Control:</b> Meaning, Types: Direct Material, Indirect Material. Material Control, Purchasing	14Hrs.	CO2	PO1	PSO1

	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	<b>Labour Cost Control:</b> 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.	12Hrs.	CO3	PO1	PSO1
Unit-4	<b>Overheads Cost Control:</b> 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.	12Hrs.	CO4	PO1	PSO1

**Reference Books:**

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. Principles and Practices of Cost Accounting, Jain, Narang and Simmi Agrawal, 25<sup>th</sup> Revised Edition, Kalyani Books.
5. Principles and Practices of Cost Accounting, M N Arora, 12<sup>th</sup> revised Edition, Vikas Publishing House.

<b>Course Title: MARKETING MANAGEMENT</b>
<b>Course Code: B21CB0303</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b>

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	<b>Introduction to Marketing:</b> Meaning, Nature and Scope of Marketing Evolution of marketing concepts, functions, marketing environment, Micro and Macro environmental factors, Consumer Behavior, Consumer buying process, Factors influencing consumer buying decisions.	08Hrs.	CO1	PO7	PSO1
Unit-2	<b>Segmentation Targeting Positioning:</b> Market Segmentation: concepts, Levels, Importance, bases and Procedures, Types of Segmentation. Market Targeting: Procedures. Product Positioning: Objectives, Differentiating the Product, Product Positioning Strategies Procedure for Creating Customer Relation Management Database, Retaining Customer & STP, E-Trading.	10Hrs.	CO2	PO7	PSO1
Unit-3	<b>Marketing Mix:</b> Marketing Mix 7Ps and 4As-New Challenges of Marketing Field, Understanding Marketing Management in the context of National and Global Market Environment. Marketing Promotional Strategies: Advertising Structure-Types of Advertisement, Measuring Effectiveness of Advertisement, and DAGMAR approach. Advertising Strategies for Promoting New Product Vs Existing Products.	11Hrs.	CO3	PO7	PSO1

	Kinds of Promotion, Tools and Techniques of sales promotion, Push, Pull Strategies of Promotion, Personal Selling.				
Unit-4	<b>Developments &amp; Issues in Marketing:</b> Distribution System: 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. Recent Trends in Marketing: Online Marketing, Merits and Demerits, E-Tailer-Impact of FDI in to Indian, Cloud Sourcing, Social Media Marketing.	10Hrs.	CO4	PO7	PSO1

#### Reference Books:

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.

<b>Course Title: FINANCIAL MANAGEMENT</b>
<b>Course Code: B21CB0304</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol>
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic concepts of financial Management.					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support.					
<b>LTP:</b> 3 0 1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction:</b> Finance, Meaning and Definition of Financial Management, Objectives of Financial 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.	12Hrs.	CO1	PO2	PSO2
Unit-2	<b>Investment Decisions:</b> Introduction, Meaning and Definition of Capital Budgeting, Features, Significance, Process, Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index, Problems. Capital budgeting under Risk, Certainty Equivalent Approach and Risk-Adjusted Discount Rate	13Hrs.	CO2	PO2	PSO2
Unit-3	<b>Financing Decisions:</b> 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	12Hrs.	CO3	PO2	PSO2
Unit-4	<b>Dividend Decisions &amp; Working Capital Management:</b> 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.	13Hrs.	CO4	PO2	PSO2

**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.

<b>Course Title: BUSINESS STATISTICS-II</b>					
<b>Course Code: B21CB0305</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To comprehend about correlation and regression analysis.</li> <li>2. To formulate the linear programming.</li> <li>3. To understand the significance of Interpolation and Extrapolation.</li> </ol>					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Business Statistics –I					
<b>Pedagogy:</b> Direct Method, ICT & Digital Support.					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Time Series Analysis</b> <b>Time Series Data:</b> Components of time series, Additive and multiplicative models <b>Trend analysis.</b> 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 <b>Seasonal variations</b> -Calculation of seasonal indices using simple averages, Ratio-to-trend,	14Hrs.	CO1	PO2	PSO2

	Ratio-to-moving averages methods, Uses of seasonal Indices				
Unit-2	<b>Interpolation and Extrapolation</b> Meaning, Significance, Assumptions, Methods of Interpolation, Binomial expansion (Interpolating method one and two missing values only), Newton's Advancing Differences Method, Problems.	12Hrs.	CO2	PO2	PSO2
Unit-3	<b>Vital Statistics</b> Meaning, sources and uses. <b>Mortality rates-</b> Crude Death Rate, Age Specific Death Rate, Standardized Death Rate, (Direct method of standardization), Infant Mortality Rate, Maternal Mortality Rate. <b>Fertility Rates-</b> Crude Birth Rate, Age Specific Fertility Rate, General Fertility Rate & Total Fertility Rate.	14Hrs.	CO3	PO2	PSO2
Unit-4	<b>Probability Distributions:</b> Meaning, Uniform(discrete/continuous)- mean, variance, mgf, Bernoulli (mean, variance) & Normal distribution with all properties	12Hrs.	CO4	PO2	PSO2

#### Reference Books:

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, SahityaBhavan 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.

### OPEN ELECTIVE (OE)

<b>Course Title: PRINCIPLES OF INSURANCE</b>
<b>Course Code: B21CB0306</b>
<b>Course Description:</b> 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:** 2-1-0

**Course type:** OPEN ELECTIVE

**Contact Hours:** 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>History and Concept of Insurance:</b> 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	10Hrs.	CO1	PO7	PSO1
Unit-2	<b>Life Insurance:</b> 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	10Hrs.	CO2	PO7	PSO1

	Health Insurance; Health Insurance to Poorer Section.				
Unit-3	<b>General and Commercial Insurance:</b> 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.	10Hrs.	CO3	PO7	PSO1
Unit-4	<b>Tax benefits and IRDA</b> 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.	09Hrs.	CO4	PO7	PSO1

**Reference Books:**

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

<b>Course Title : ಕನ್ನಡ – IV</b>
<b>Course Code: B21AHK402</b>
<b>Course Description:</b> ಭಾಷೆಯನ್ನು ಮಾತನಾಡುವ ಬರೆಯುವ ಕೌಶಲ್ಯ, ಸಾಹಿತ್ಯದ ಬಗ್ಗೆ ಸ್ಥೂಲವಾಗಿ ಪರಿಚಯಿಸುವ ಮೂಲಕ ವಿದ್ಯಾರ್ಥಿಗಳ ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸ ಹಾಗೂ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು, ಪ್ರಸ್ತುತ ಸಂದರ್ಭಕ್ಕೆ ವಿದ್ಯಾರ್ಥಿಗಳನ್ನು ಸಜ್ಜುಗೊಳಿಸಲು ಪಠ್ಯವನ್ನು ರೂಪಿಸಲಾಗಿದೆ. ಸಾಹಿತ್ಯ, ಕಲೆ, ವಾಣಿಜ್ಯ, ಆಡಳಿತಾತ್ಮಕ ಮತ್ತು ವಿಜ್ಞಾನದ ವಿಚಾರಗಳಿಗೆ ಒತ್ತನ್ನು ನೀಡಲಾಗಿದೆ. ಇದು ಮೊದಲ ಎರಡು ಸೆಮಿಸ್ಟರ್ ಮೂರು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು; ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇ ಸೆಮಿಸ್ಟರ್ ಎರಡು ಕ್ರೆಡಿಟ್‌ಗಳನ್ನು ಹೊಂದಿದೆ.

**Course Outcomes:**

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

CO1:ಸಾಮಾಜಿಕ, ರಾಜಕೀಯ, ಧಾರ್ಮಿಕ, ಸಾಂಸ್ಕೃತಿಕ, ಪರಿಸರ ಹಾಗೂ ಲಿಂಗಸಂಬಂಧಿ ವಿಚಾರಗಳೆಡೆ ಗಮನ ಹರಿಸುವುದರೊಂದಿಗೆ ವಿದ್ಯಾರ್ಥಿಗಳಲ್ಲಿ ಚರ್ಚಾ ಮನೋಭಾವವು ಬೆಳೆಯುತ್ತದೆ.

CO2: ಜೀವನದಲ್ಲಿ ಬರುವ ಅಭಿಪ್ರಾಯ ಬೇಧಗಳು, ಸಮಸ್ಯೆಗಳನ್ನು ಆಧುನಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಮಾನವೀಯತೆಯೊಂದಿಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಪ್ರೇರೇಪಿಸುತ್ತದೆ.

CO3:ಉತ್ತಮ ಸಂವಹನ ಕಲೆಯನ್ನು ಬೆಳೆಸುವ ಉದ್ದೇಶವನ್ನು ಈಡೇರಿಸುತ್ತದೆ.

CO4:ಸಂತೋದನಾ 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: FOUNDATION COURSE**

**Contact Hours: 26 hours**

Units	Detailed Syllabus	CH	CO	PO
<b>Unit-1</b>	ದಲಿತ ಬಂಡಾಯ ಕಾವ್ಯ 1. ಚೋಮನ ಮಕ್ಕಳ ಹಾಡು - ಸಿದ್ದಲಿಂಗಯ್ಯ 2. ಇಲ್ಲ ಬಿಡುಗಡೆ ನಮಗೆ- ವೀ. ಚಿಕ್ಕವೀರಯ್ಯ 3. ಮಗು ಮತ್ತು ಹಣ್ಣುಗಳು - ಹೆಚ್.ಎಸ್.. ಶಿವಪ್ರಕಾಶ್	7Hrs.	CO1, CO2	PO5, PO8
<b>Unit-2</b>	ಸ್ತ್ರೀವಾದಿ ಮತ್ತು ಸಮಕಾಲೀನ ಕಾವ್ಯ 1. ತಡೆ - ಚ ಸರ್ವಮಂಗಲ 2. ಧ್ಯಾನಸ್ತ ಬಂಗಲೆಗಳು - ವಿ ಆರ್. ಕಾರ್ಪೆಂಟರ್ 3. ಟ್ರಯಲ್ ರೂಮಿನ ಅಪ್ಪರೆಯರು- ಭುವನ ಹಿರೇಮಠ	7Hrs.	CO1, CO2	PO5, PO8
<b>Unit-3</b>	ಆಡಳಿತಾತ್ಮಕ ಕನ್ನಡ ಮತ್ತು ವೈಜ್ಞಾನಿಕ ಲೇಖನಗಳು 1. ಪತ್ರಲೇಖನ ಮತ್ತು ವರದಿಗಳ ತಯಾರಿ 2. ವಿಜ್ಞಾನ ಸಂವಹನಕ್ಕೆ ಆಧುನಿಕ ತಂತ್ರಜ್ಞಾನದ ಸವಲತ್ತುಗಳು - ಟಿ ಜಿ ಶ್ರೀನಿಧಿ 3. ವಿಜ್ಞಾನ ಮತ್ತು ಸಮಾಜ - ಹೆಚ್ ನರಸಿಂಹಯ್ಯ	6Hrs.	CO3, CO4	PO5, PO8
<b>Unit-4</b>	ಕಾದಂಬರಿ 1. ಕಾಡು - ಶ್ರೀಕೃಷ್ಣ ಆಲನಹಳ್ಳಿ	6Hrs.	CO3, CO4	PO5, 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 ಕಾವ್ಯಾನಾಂ, ಪ್ರಕಾಶಕರು ದೇಸಿ ಪುಸ್ತಕ, ಬೆಂಗಳೂರು. 2013
6. ಕೀರ್ತನಾಥ ಕುರ್ತಕೋಟಿ, ಕನ್ನಡ ಸಾಹಿತ್ಯ ಸಂಗ್ರಾಹಿ, ಪ್ರಕಾಶಕರು ಕುರ್ತಕೋಟಿ ಮೆಮೋರಿಯಲ್ ಟ್ರಸ್ಟ್, ಧಾರವಾಡ. 2009
7. ಶಾಮರಾಯ ತ.ಸು., ಕನ್ನಡ ಸಾಹಿತ್ಯ ಚರಿತ್ರೆ, ಪ್ರಕಾಶಕರು ತಳುಕಿನ ವೆಂಕಣಯ್ಯ ಸ್ಮಾರಕ ಗ್ರಂಥಮಾಲೆ, ಮೈಸೂರು -2014
8. ಸಂ. ಡಾ! ಸಿ. ಆರ್. ಚಂದ್ರಶೇಖರ್, ಮುಂದಾಳುತನದ ಲಕ್ಷಣಗಳನ್ನು ಬೆಳೆಸಿಕೊಳ್ಳುವುದು ಹೇಗೆ?, ಪ್ರಕಾಶಕರು ನವಕರ್ನಾಟಕ ಪಬ್ಲಿಕೇಷನ್ಸ್ ಪ್ರೈವೇಟ್ 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: B21AHH402
<b>Course Description:</b> <p>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।</p>
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. संदर्भानुसार उचित भाषा का प्रयोग करने की दक्षता को छात्रों में उत्पन्न करना।</li> <li>2. साहित्य के माध्यम से समाज एवं मानवीय मूल्यों को समझाकर, उन मूल्यों की रक्षा हेतु प्रेरित करना</li> <li>3. छात्रों में पुस्तक पठन एवं लेखन की अकृतिम प्रवृत्ति स्थापित करना।</li> <li>4. अध्येताओं में साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास करना।</li> </ol>
<b>Course Outcomes:</b> <p>अध्ययन की समाप्ति पर अध्येता –</p> <p>CO1: सामाजिक मूल्य एवं नैतिक जवाबदेही को स्वीकार कर सकता है।</p> <p>CO2: साहित्य की प्रासंगिकता को जीवन में समझने की दक्षता रखता है।</p> <p>CO3: समाज में अंतर्निहित पद्धतियाँ एवं विचारधाराओं का व्याख्यान करने में सक्षम बन सकता है।</p> <p>CO4: साहित्य के माध्यम से प्रभावी एवं कुशल संचार का विकास कर सकता है।</p>
<b>Course Pre-requisites:</b> <ul style="list-style-type: none"> <li>• अध्येता, पी.यु.सी के स्तर पर द्वितीय भाषा के रूप में हिन्दी का अध्ययन करना चाहिए।</li> <li>• हिन्दी साहित्य के इतिहास का संक्षिप्त ज्ञान की आवश्यकता है।</li> <li>• हिन्दी व्याकरण का अवबोधन आवश्यक है।</li> <li>• अंग्रेज़ी – हिन्दी अनुवाद से संबंधित जानकारी जरूरी है।</li> </ul>
<b>Pedagogy:</b> ICT and Digital support, Collaborative and Cooperative learning, Flipped Classroom

<b>LTP:1:1:0</b>				
<b>Course type: FOUNDATION COURSE</b>				
<b>Contact Hours:26</b>				
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>
Unit-1	<b>इकाई - 1</b> उपन्यास कालिया ममता - दौड़ -	07Hrs.	CO1, CO2	PO5,08
Unit-2	<b>इकाई - 2</b> उपन्यास कालिया ममता - दौड़ -	07Hrs.	CO1, CO2	PO5,08
Unit-3	<b>इकाई -3</b> उपन्यास कालिया ममता - दौड़ -	06Hrs.	CO3, CO4	PO5,08
Unit-4	<b>इकाई - 4</b> <b>अ भाषाई कम्प्यूटर</b> 1 यूनिकोड की वर्तमान स्थिति 2 हिन्दी में पावर पॉइंट का महत्व 3 हिन्दी में एम एस वर्ड, एक्सल शीट निर्माण विधि <b>आ ब्लॉग लेखन</b> 1 ब्लॉग लेखन का महत्व 2 हिन्दी में ब्लॉग लेखन की प्रविधि 3 इंटरनेट पर सामाग्री सृजन एवं यू ट्यूब पर प्रकाशन	06Hrs.	CO3, CO4	PO5,08

**Reference Books:**

1. उपन्यास - कालिया ममता - दौड़-
2. हिन्दी उपन्यास का विकास – मधुरेश
3. हिन्दी टंकण सिद्धांत – शिवनारायण चतुर्वेदी
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. प्रयोजनमूलक हिन्दी – डॉ.अम्बादास देशमुख
9. कंप्यूटर के भाषिक अनुपयोग – विजयकुमार मलहोत्रा

<b>Course Title: ADDITIONAL ENGLISH – IV</b>
<b>Course Code: B21AHA401</b>
<b>Course Description:</b> This 2-credit course helps the learner explore various socio-cultural 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:** FOUNDATION COURSE

**Contact Hours:** 26 Hours

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

**Reference Books:**

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: And 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.

<b>Course Title: ADVANCED CORPORATE ACCOUNTING</b>					
<b>Course Code: B21CB0401</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol>					
<b>Course Outcomes:</b> 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. CO4: Determine the liquidator's remuneration.					
<b>Course Pre-requisites:</b> Basic knowledge of accounting concepts.					
<b>Pedagogy:</b> Direct Method, ICT					
<b>LTP:</b> 3 0 1					
<b>Course Type:</b> HARD CORE.					
<b>Contact Hours:</b> 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Redemption of Preference Shares:</b> 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	14Hrs.	CO1	PO1	PSO1

	issued for redemption, issue of bonus shares, preparation of Balance sheet (vertical forms) after redemption				
Unit-2	<b>Mergers and Acquisition of Companies:</b> 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)	14Hrs.	CO2	PO1	PSO1
Unit-3	<b>Internal Reconstruction:</b> Meaning, Objective, Procedure, Form of Reduction, Passing of Journal Entries, and Preparation of Reconstruction accounts, Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.	12Hrs.	CO3	PO1	PSO1
Unit-4	<b>Liquidation of Companies:</b> Meaning, Types of Liquidation, Order of Payment, Calculation of Liquidator's Remuneration, Preparation of Liquidators Final Statement of Account.	12Hrs.	CO4	PO1	PSO1

#### 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. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

<b>Course Title: COSTING METHODS</b>
<b>Course Code: B21CB0402</b>
<b>Course Description:</b> 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	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Process Costing:</b> 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	12Hrs	CO1	PO1	PSO1
Unit-2	<b>Contract Costing:</b> 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.	14Hrs	CO2	PO1	PSO1
Unit-3	<b>Operating Costing:</b> 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.	12Hrs	CO3	PO1	PSO1
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.				
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**Reference Books:**

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.

<b>Course Title: BUSINESS RESEARCH METHODOLOGY</b>
<b>Course Code: B21CB0403</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol>
<b>Course Outcomes:</b> 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
<b>Course Pre-requisites:</b> Basic knowledge about research and Interest and urge to know and learn the subject.
<b>Pedagogy:</b> Direct Method, ICT & Digital Support.
<b>LTP:</b> 3 0 1

<b>Course type: HARD CORE</b>					
<b>Contact Hours: 52</b>					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Research in Business:</b> 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.	10Hrs.	CO1	PO6	PSO2
Unit-2	<b>Data Collection and Review of Literature:</b> 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.	14Hrs.	CO2	PO6	PSO2
Unit-3	<b>Research Techniques and Business Report Presentation:</b> 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.	14Hrs.	CO3	PO6	PSO2
Unit-4	<b>Ethics and Recent Trends in Business Research:</b> Ethics in Business Research- Introduction, Ethics in Treatment of Buyers and Clients.	14Hrs.	CO4	PO6	PSO2

	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).				
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#### References Books:

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

<b>Course Title: STOCK &amp; COMMODITY MARKETS</b>					
<b>Course Code: B21CB0404</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1 To create a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.</li> <li>2 To understand the real time market situation and to provide an insight about online trading.</li> </ol>					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic knowledge about shares and commodities					
<b>Pedagogy:</b> ICT, Flipped classroom and Collaborative learning					
<b>LTP:</b> 3 1 0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>An Overview of Capital and Commodities Markets:</b> Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of Commodities	14Hrs.	CO1	PO7	PSO1

	and Commodities Market, differences between stock market and commodities market.				
Unit-2	<b>Stock Market:</b> 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).	12Hrs.	CO2	PO7	PSO1
Unit-3	<b>Trading in Stock Market:</b> 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).	12Hrs.	CO3	PO7	PSO1
Unit-4	<b>Commodities Market:</b> 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. • <b>TRADING IN COMMODITY MARKETS:</b> Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities	14Hrs.	CO4	PO7	PSO1

#### Reference Books:

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



## SPECIALISATION: ACCOUNTING

<b>Course Title: ADVANCED ACCOUNTING</b>					
<b>Course Code: B21CBS411</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To understand and interpret pre-acquisition and post-acquisition profits &amp; capital reserve. It provides risk protection for individual and companies.</li> <li>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.</li> </ol>					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic knowledge about Accounting					
<b>Pedagogy:</b> ICT, Direct Method					
<b>LTP:</b> 2 0 1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Holding Company Accounts:</b> 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).	10Hrs.	CO1	PO7	PSO1
Unit-2	<b>Accounts of Banking Companies:</b> 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.	10Hrs.	CO2	PO7	PSO1
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	<b>Farm Accounting:</b> 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.	08Hrs.	CO4	PO7	PSO1

**Reference Books:**

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

<b>Course Title: GOODS &amp; SERVICES TAX</b>
<b>Course Code:B21CBS412</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. The objective is to equip students with the principles and provisions of goods and service tax which is implemented from 2017.</li> <li>2. To provide an insight into practical aspects and apply the provisions of GST Laws to various situations.</li> </ol>
<b>Course Outcomes:</b> CO1: Understand the concepts of Indian GST law. CO2: Knowledge on 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					
<b>Course Pre-requisites:</b> Basic knowledge about taxation and terminologies.					
<b>Pedagogy:</b> ICT, Direct Method					
<b>LTP:</b> 2 0 1					
<b>Course type:</b> SOFT CORE					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit 1	<b>Fundamentals of Goods &amp; Services Tax:</b> 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	<b>GST ACT 2017:</b> 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	<b>Levy and Collection of Tax:</b> 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	<b>Time of Supply:</b> Introduction- time of supply- forward charge, Reverse charge, residuary, special charges Time of supply of service- forward charge,	10Hrs.	CO4	PO7	PSO1

	reverse charge, Vouchers, Residuary, Special charges. Problems on determination of time of supply. Assessment and Returns (Theory and Problems)				
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#### Reference Books:

1. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, 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 & Sunnania Batia, Barat's Publication
4. Dr. Vinod K Singaniah Taxman's Publication.

## 2. SPECIALISATION: FINANCE

Course Title: CORPORATE FINANCIAL POLICY					
Course Code: B21CBS421					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To familiarize the corporate financial goals of both single and multi-Product Company. Understand the concept and different types of cost of capital.</li> <li>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.</li> </ol>					
<b>Course Outcomes:</b>					
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.					
<b>Course Pre-requisites:</b> Basic Knowledge of Finance					
<b>Pedagogy:</b> Direct method, ICT and Digital support, Flipped Classroom					
<b>LTP:</b> 2:0:1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Financial Policy:</b> Meaning, Scope, Interface of Corporate Financial Policy and other Managerial Functions, Decision in Corporate Financing	09Hrs.	CO1	PO7	PSO1

	Policy , Debt Financing, Internal Financing, Factors to be considered in formulating Financing Policy, Problems on EPS and Point of Indifference.				
Unit-2	<b>Cost of Capital:</b> 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.	10Hrs.	CO2	PO7	PSO1
Unit-3	<b>Corporate Financial Goals &amp; Corporate valuation:</b> 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. <b>Corporate Valuation:</b> 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	10Hrs.	CO3	PO7	PSO1
Unit-4	<b>Mergers and Acquisitions:</b> 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.	10Hrs.	CO4	PO7	PSO1

**Reference books:**

1. Pascal Quiry Maurizio DallocchioYann 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.

<b>Course Title: INTERNATIONAL FINANCE</b>					
<b>Course Code: B21CBS422</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To study the issues and concepts involved in International Finance and to study the mechanism of Foreign exchange market and its intermediaries.</li> <li>2. To educate about the instruments in international financial markets and the risks involved and also to evaluate functioning of international financial institutions.</li> </ol>					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic Knowledge of Finance.					
<b>Pedagogy:</b> Direct method, ICT and Digital support, Flipped Classroom					
<b>LTP:</b> 2:0:1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to International Finance:</b> 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).	08Hrs.	CO1	PO7	PSO1
Unit-2	<b>International Trade Theory and Practice:</b> 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.	09Hrs.	CO2	PO7	PSO1
Unit-3	<b>Balance of Payment and Restrictive Trade Practices:</b> Balance of payments theory, Accounting aspects of BOP, India's balance of payments,	10Hrs.	CO3	PO7	PSO1

	Bilateralisms in foreign trade, commercial policy and theory of tariffs, international trade organizations, commercial policy in India. (Simple problems on International BOP).				
Unit-4	<b>Instruments in International Financial Markets:</b> 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)	12Hrs.	CO4	PO7	PSO1

**Reference Books:**

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

<b>Course Title: BANKING THEORY and PRACTICES</b>
<b>Course Code: B21CBS431</b>
<b>Course Description:</b> 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 Procedure for opening & operating of deposit account, International Banking operation.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>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.</li> <li>2. To give them an overview about the procedure for opening and operating of deposit account and make the students understand the various Technological innnovations taking place in banking sector.</li> </ol>
<b>Course Outcomes:</b> CO1: Familiarize with the Indian Banking sector. CO2: Understand the importance of Procedure for opening & operating of deposit account CO3: Understanding the concept of lending, Negotiable Instruments and the role bank plays in lending loans to customers and corporate. CO4: Understanding the various technological innovations taking place in banking sector.

<b>Course Pre-requisites:</b> Basic Knowledge of Banking.					
<b>Pedagogy:</b> Direct method, ICT and Digital support, Flipped Classroom					
<b>LTP:</b> 2:1:0.					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Banking Scenario in India Banking Operations:</b> 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.	09Hrs.	CO1	PO7	PSO1
Unit-2	<b>Procedure for opening &amp; operating of deposit account:</b> Procedure for opening of Deposit account: Know your Customer Norms (KYC norms), Application form, Introduction, Proof of residence, Specimen signature & Nomination: Their importance. Procedure for operating Deposit account: Pay - in- slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits & loan against fixed deposit. Recurring deposits: Premature encashment & loan against fixed deposit. Closure of accounts, transfer of accounts to other branches	10Hrs.	CO2	PO7	PSO1
Unit-3	<b>Negotiable Instruments:</b> Negotiable instruments: Promissory Note, Bills of Exchange, Cheque, Draft, Definitions, Features, Crossing of Cheques, Endorsement, Material Alteration, Paying Banker, Rights and Duties, Statutory Protection, Dishonour of Cheques, Role of collecting banker. Lending: Principles of lending, Types of Borrowings, Precautions to be taken by a banker, Non-Performing Assets.	10Hrs.	CO3	PO7	PSO1
Unit-4	<b>Banking Technology:</b> Technological Channels for the Delivery of Financial Services, ATMs' Internet banking; Mobile banking; payment and receipts gateway; Paytm; BHIM; TEZZ etc.; Card Technologies-	10Hrs.	CO4	PO7	PSO1



	Debit; Credit; and Smart cards; Electronic Fund Disclosure; IMPS, NEFT and RTGS; Money Laundering; Anti-money Laundering Guidelines. Impact of Technology on its employees, Customer service, Management control. Protecting – Confidentiality and secrecy of data – Cyber laws and its implications.				
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**Reference books:**

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.

<b>Course Title: INTERNATIONAL BANKING AND FOREX MANAGEMENT</b>					
<b>Course Code: B21CBS432</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b>					
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.					
<b>Course Outcomes:</b>					
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 Forex market in India.					
<b>Course Pre-requisites:</b> Basic Knowledge of Banking					
<b>Pedagogy:</b> Direct method, ICT and Digital support, Flipped Classroom					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>

<b>Unit-1</b>	<b>Introduction to International Banking:</b> 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 flows, Interest Rate Differentials, Demand for and supply of funds across borders.	10Hrs.	CO1	PO7	PSO1
<b>Unit-2</b>	<b>Federal Reserve System:</b> 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.	10Hrs.	CO2	PO7	PSO1
<b>Unit-3</b>	<b>Foreign Exchange and Markets:</b> 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.	10Hrs.	CO3	PO7	PSO1
<b>Unit-4</b>	<b>Forex Market in India:</b> 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.	09Hrs.	CO4	PO7	PSO1

**Reference Books:**

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: INTERNATIONAL BUSINESS

<b>Course Title: INTERNATIONAL BUSINESS ENVIRONMENT</b>					
<b>Course Code: B21CBS441</b>					
<b>Course Description:</b> The course examines the structure and features of the international markets, how organization engages with the present environment, and how they respond to its complexities, it also gives knowledge about the Political and Legal and Global Environment.					
<b>Course Objectives:</b> 1. To learn the Structure and technological innovations in Global Business Environment. 2. To Know the various International Business Environments.					
<b>Course Outcomes:</b> CO1: Acquaint the students with the nature and structure of International business CO2: Understand the significance of geographical and cultural Environment of International Business. CO3: Determine the political vulnerability and statutory governing structure. CO4: Enumerate the economic global environment					
<b>Course Pre-requisites:</b> Basic Concepts of Business Environment					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 2:1:0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	CH	CO	PO	PSO
Unit-1	<b>Introduction</b> Nature and Significance of Global Business Environment; Structure of Global Business Environment; Globalization and Global Business Environment; Impact of Protectionism on Global Business Environment; Technological Innovations and Global Business Environment.	10Hrs	CO1	PO4	PSO2
Unit-2	<b>Geographical and Cultural Global Environment</b> Need for and Significance of its Study; Climate and Topography; Population and its Structure; Physical and Human Resources; World Trade Routes; Culture and its Elements; Characteristics of Culture; Cultural Knowledge and Values; Business Customs and Ethics.	9 Hrs	CO2	PO4	PSO2
Unit-3	<b>Political and Legal Global Environment</b> Political Systems and Stability of Government Policies; Nationalism; Political Risks in	10Hrs	CO3	PO4	PSO2

	Global Business; Assessing Political Vulnerability; Reducing Political Vulnerability; Legal Systems; Jurisdiction in International Legal Disputes; Protection of Intellectual Property Rights; Commercial Laws within Countries; Grey Market; Money Laundering; Antidumping; Counterfeiting.				
Unit-4	<b>Economic Global Environment</b> The World Economy-A Brief Study Only; Economic Systems; Levels of Economic Growth; Economic Groups and Business Environment; Economic Policies-A Brief Discussion Only. <b>Multinational Organizations and Institutions:</b> IMF and World Bank in Global Business-Role, Functions and Structure; GATT and UNCTAD; World Trade Organization (WTO) – Objectives, Functions and Structure; Implications of WTO on International Business Environment.	10Hrs	CO4	PO4	PSO2

**Reference Books:**

1. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
2. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
3. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth.
4. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, Addison Wesley, Readings.
5. Hill, Charles W. L., International Business, McGraw Hill, New York.

<b>Course Title : FOREX MANAGEMENT</b>
<b>Course Code: B21CBS442</b>
<b>Course Description:</b> This course concentrate in changing of the forex market scenario, how the foreign exchange market operates and techniques that can be used to reduce the risk. This program will help the students to gain a comprehensive knowledge regarding the foreign exchange management
<b>Course Objectives:</b> 1. To understand the system of Foreign Exchange Market in India. 2. To understand the Forex risk and its Management.
<b>Course Outcomes:</b> CO1: Determine the foreign exchange market in India CO2: Understand about the Foreign exchange rates & risk involved in Forex market CO3: Impart the knowledge on how to manage & hedge the risk associated with foreign trade CO4: Enumerate the concept of Exchange rate management

<b>Course Pre-requisites:</b> Basic Concepts of Import & export					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 2 1 0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
UNITS	SYLLABUS	CH	CO	PO	PSO
Unit-1	<b>Foreign Exchange and Markets</b> 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.	9 Hrs	CO1	PO4	PSO2
Unit-2	<b>Forex Market in India</b> Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange market in India – Mechanism to settle the problems - Role of RBI in settlement of foreign exchange problems in India.	10Hrs	CO2	PO4	PSO2
Unit-3	<b>Forex Risk Management</b> Meaning, Definition, Participants, Types of Exchange risks, Foreign Exchange Risk Management – Hedging, Speculation and Management of Transaction Exposure – Using Forward Markets for Hedging – Hedging with Money Market - Currency Options and Currency Futures – Internal Strategies – Speculation in Foreign Exchange and Money Market.	10Hrs	CO3	PO4	PSO2
Unit-4	<b>Exchange Rate Management</b> Exchange Rate Determination and Forecasting – Setting the Equilibrium Spot Exchange Rate – Theories of Exchange Rate Determination – Exchange Rate Forecasting. Management of Interest Rate Exposure – Nature and Measurement – Forward Rate Agreements ( FRA's) Interest Rate Options – Caps - Floors and Collars - Cap and Floors – Options on Interest Rate Futures - Some Recent Innovations – Financial Swaps.	10Hrs	CO4	PO4	PSO2

**Reference Books:**

1. Chaudhuri & Agarwal: Foreign Trade and Foreign Exchange, HPH
2. Mcrae T.N and D.P Walkar, Foreign Exchange Management, Prentice Hall.
3. Avadhani B.K, International Finance Theory and Practice.
4. Somanatha: International Financial Management I.K. International Publishers

## FIFTH SEMESTER

<b>Course Title: TAXATION LAW &amp; PRACTICE - I</b>					
<b>Course Code: B21CB0501</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> 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.					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic knowledge of Income tax.					
<b>Pedagogy:</b> Direct method, ICT and digital support.					
<b>LTP:</b> 3:0:1					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Basic concepts of tax law:</b> 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.	08Hrs.	CO1	PO7	PSO1
Unit-2	<b>Residential and Incidence of Tax:</b> Introduction to Individual Residential status: ordinary Resident, Not ordinary Resident,	12Hrs.	C02	PO7	PSO1

	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	<b>Income from Salaries:</b> 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	16Hrs.	CO3	PO7	PSO1
Unit-4	<b>Income from House Property:</b> 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.	16Hrs.	CO4	PO7	PSO1

**Reference books:**

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. Singaniah Vinod K and Monica Singaniah, Guide to Income Tax, Taxmann.

<b>Course Title: MANAGEMENT ACCOUNTING</b>
<b>Course Code: B21CB0502</b>
<b>Course Description:</b> 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	CH	CO	PO	PSO
Unit-1	<b>Introduction to Management Accounting:</b> 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).	12Hrs.	CO1	PO2	PSO2
Unit-2	<b>Fund flow Statement and Cash flow Statement:</b> 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)	14hrs.	CO2	PO2	PSO2
Unit-3	<b>Budgetary Control:</b>	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	<b>Ratio Analysis:</b> 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

#### Reference Books:

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.

<b>Course Title: PRINCIPLES &amp; PRACTICES OF AUDITING</b>
<b>Course Code: B21CB0503</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. This subject aims at imparting knowledge about the principles and methods of auditing and their applications</li> <li>2. To understand the internal control and vouching techniques used in auditing.</li> <li>3. To emphasis on the verification and valuation of different assets and liabilities,</li> <li>4. To learn the audit techniques of different companies.</li> </ol>

<b>Course Outcomes:</b>					
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					
<b>Course Pre-requisites:</b> Business Environment, Financial Accounting					
<b>Pedagogy:</b> Direct method & ICT and Digital support					
<b>LTP:</b> 3-1-0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction to Auditing:</b> Introduction, Meaning, Definition, Objectives, Differences between Accountancy and Auditing, Types of Audit , Advantages of Auditing, Preparation before commencement of new Audit, Audit Notebook, Audit Working Papers, Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit, Cost Audit, Management Audit.	12Hrs.	CO1	PO4	PSO1
Unit-2	<b>Internal Control &amp; Vouching:</b> 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	14Hrs.	CO2	PO4	PSO1
Unit-3	<b>Verification and Valuation of Assets and Liabilities:</b> 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:	14Hrs.	CO3	PO4	PSO1

	Bills Payable, Sundry Creditors, Contingent Liabilities				
Unit-4	<b>Audit of Limited Companies and Others:</b> 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	12Hrs.	CO4	PO4	PSO1

#### Reference Books:

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

## 1. SPECIALIST: ACCOUNTING

<b>Course Title: FINANCIAL REPORTING &amp; ANALYSIS</b>					
<b>Course Code: B21CBS511</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1) To gain ability to understand, analyze and interpret the basic framework of financial reporting and the interpretation of numbers in the financial statements.</li> <li>2) To be able to read a set of financial statements and to interpret financial ratios.</li> </ol>					
<b>Course Outcomes:</b> 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					
<b>Course Pre-requisites:</b> Fundamentals of Accounting and branches of accounting					
<b>Pedagogy:</b> Direct method, ICT and Digital support					
<b>LTP:</b> 2:0:1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Basics of Financial Reporting:</b>	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> 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.	10Hrs.	CO2	PO7	PSO1
Unit-3	<b>Elements of Financial Statements:</b> 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.	10Hrs.	CO3	PO7	PSO1
Unit-4	<b>Analysis and Interpretation of Financial 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	10Hrs.	CO4	PO7	PSO1

#### Reference Books:

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.

<b>Course Title: INTERNATIONAL FINANCIAL REPORTING STANDARDS</b>					
<b>Course Code: B21CBS512</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1.To enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.</li> <li>2. To focus on presentation on par with international standards</li> <li>3. To familiarize with the presentation of financial reports which is to be uniformly followed by the organization,</li> </ol>					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Important accounting terms and Standards					
<b>Pedagogy:</b> Direct Method, ICT and digital support					
<b>LTP:</b> 2 0 1					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>International Financial Reporting Standards:</b> 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	08Hrs.	CO1	PO7	PSO1
Unit-2	<b>Accounting for Assets and Liabilities:</b> Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent	11Hrs.	CO2	PO7	PSO1

	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	<b>Presentation of Financial Statements:</b> 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.	10Hrs.	CO3	PO7	PSO1
Unit-4	<b>Group Accounting:</b> 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) <b>Disclosure Standards</b> Related party disclosure, Earnings per share, interim financial reporting, Insurance contracts, and Operating segments. (Theory Only).	10Hrs.	CO4	PO7	PSO1

#### Reference Books:

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA ShibaramaTripathy
3. IFRS explained – a guide to IFRS by BPP learning Media
4. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.

## 2. SPECIALISATION: FINANCE

<b>Course Title: ADVANCED FINANCIAL MANAGEMENT</b>
<b>Course Code: B21CBS521</b>
<b>Course Description:</b> 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	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Investment Decisions and Risk Analysis:</b> 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.	10Hrs.	CO1	PO6	PSO2
Unit-2	<b>Sources of Capital:</b> Long Term Sources, Meaning, Equity Shares, Preference Shares, Debentures, and Differences between Shares & Debentures, Retained Earnings, Long Term Loans and Loans from Financial institutions.	08Hrs.	CO2	PO6	PSO2
Unit-3	<b>Capital Structure Theories &amp; Dividend Theories:</b> Introduction, Capital Structure, Capital Structure Theories, Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach, Problems. <b>Dividend Theories:</b> Introduction, Irrelevance Theory, MM Model. Relevance Theories, Walter Model, Gordon Model, Problems on Dividend Theories.	11Hrs.	CO3	PO6	PSO2
Unit-4	<b>Planning and Forecasting of Working Capital:</b> 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,	10Hrs.	CO4	PO6	PSO2

	Receivables Management, Preparation of Ageing Schedule and Debtors Turnover Ratio, Inventory Management Techniques, Problems on EOQ.				
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#### Reference Books:

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

<b>Course Title: SECURITY ANALYSIS &amp; PORTFOLIO MANAGEMENT</b>					
<b>Course Code: B21CBS522</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b>					
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.					
<b>Course Outcomes:</b>					
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.					
<b>Course Pre-requisites:</b> Basic knowledge about finance and stock market.					
<b>Pedagogy:</b> Direct Method, ICT and digital support and Collaborative learning					
<b>LTP: 2 0 1</b>					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction To Investment Management</b> 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.	10Hrs.	CO1	PO7	PSO1
Unit-2	<b>Security Analysis:</b>	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	<b>Modern Portfolio Theory</b> 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	11Hrs.	CO3	PO7	PSO1
Unit-4	<b>Global Markets</b> Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and Domestic Markets	08Hrs.	CO4	PO7	PSO1

#### Reference Books:

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

<b>Course Title: LAWS RELATED TO BANKING</b>
<b>Course Code: B21CBS531</b>
<b>Course Description:</b> This course covers the study of the concepts of Banking, Accounting, Banking Law, The primary focus is on the systematic study of the concepts in the specialized subjects and topics related to Banking industry.
<b>Course Objectives:</b> 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 RBI Act, Banking Ombudsman Scheme 2006.

**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 concepts and importance of Reserve Bank of India Act, 1934

CO4: Outline of the law related to Banking Ombudsman Scheme 2006 and Prevention of Money Laundering Act, 2002.

**Course Pre-requisites:** Basic terms relating to banking laws**Pedagogy:** Direct Method, ICT and digital support**LTP:** 2 1 0**Course type:** SOFT CORE**Contact Hours:** 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Law relating to Banking Regulation:</b> 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	09Hrs.	CO1	PO7	PSO1
Unit-2	<b>Law relating to Negotiable Instruments &amp; Indian Banking Act-1949:</b> Introduction, Parties to a Negotiable Instrument, Presentation of Negotiable Instrument-Negotiation- Discharge of Parties –Rights and Liabilities of a Banker Indian banking act, 1949 Basic 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	10Hrs.	CO2	PO7	PSO1
Unit-3	<b>Reserve Bank of India Act, 1934:</b> Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19), Central Banking functions ((Sec -20 to 45), Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G), Penalties (Sec 58 B to 58 -G), RBI Act ( As Amended By Finance Act 2018)- Monetary Policy Committee (Sec.45 ZA to 45 ZO)	10Hrs.	CO3	PO7	PSO1

	RBI and Regulation of Digital Financial Services in India, 2012 to 2016.				
Unit-4	<b>Banking Ombudsman Scheme 2006:</b> Role of Banking Ombudsman: Grounds of Complaint, Procedure for Filing Complaint; Power to Call for Information, Settlement of Complaint by Agreement, Award. The Banking Codes and Standards Board of India: Customer Service, Grievances Redressal Mechanism. <b>Prevention of Money Laundering Act, 2002:</b> Provisions relating to: Preliminary (Section 1 and 2), Offence of money laundering (Section 3 and 4), Attachment, adjudication and confiscation (Section 5 and 11), Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16 and 24).	10Hrs.	CO4	PO7	PSO1

**Reference Books:**

1. Corporate Law ready Reckoner R. Suryanarayanan
2. Principles of Modern Company Law L.C.B. Gower
3. Butterworths & 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

<b>Course Title: CUSTOMER RELATIONSHIP MANAGEMENT RELATED TO BANKING</b>
<b>Course Code: B21CBS532</b>
<b>Course Description:</b> This course covers the study of the concepts of Banking, Accounting, and Banking Law. The primary focus is on the systematic study of the concepts in the specialized subjects and topics related to Banking industry.
<b>Course Objectives:</b> 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 industry
<b>Course Outcomes:</b> 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 sector.
<b>Course Pre-requisites:</b> Basic concepts of banking.
<b>Pedagogy:</b> Direct Method, ICT and digital support

<b>LTP:2 1 0</b>					
<b>Course type:SOFT CORE</b>					
<b>Contact Hours:39</b>					
<b>Units</b>	<b>Detailed Syllabus</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Introduction to Customer Relationship Management (CRM):</b> 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).	10Hrs.	CO1	PO7	PSO1
Unit-2	<b>Technological support in Customer Relationship Management:</b> 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 Acquisition and Retention Costs, Customer loyalty and Profitability through Technology.	11Hrs.	CO2	PO7	PSO1
Unit-3	<b>Implementing Customer Relationship Management (CRM):</b> 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.	10Hrs.	CO3	PO7	PSO1
Unit-4	<b>Customer Relationship Management in Banking Sector:</b> Building customer loyalty, B2B Commerce, B2B relationship with intermediaries, Relationship marketing for creating value in business & market, Customer Relationship Management in Indian Banking sector-Introduction, CRM objectives, need of CRM, Process of CRM, Customer Relationship Management through Call Centers in Banking sector, E-CRM in Banking.	08Hrs.	CO4	PO7	PSO1

**Reference Books:**

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: INTERNATIONAL BUSINESS**

<b>Course Title: IMPEX PROCEDURE AND DOCUMENTATION</b>					
<b>Course Code: B21CBS541</b>					
<b>Course Description:</b> This course furnishes about the import and export procedures and also with the documentation involved while importing and exporting. It also covers the Quality control process and Pre-shipment Inspection.					
<b>Course Objectives:</b>					
1. To expose students to the interest of import-export procedures and documentation. 2. To enable students to use the above knowledge in managing an International Business					
<b>Course Outcomes:</b>					
CO1: Understand the documentation process during Export.					
CO2: Determine the procedure of shipment of export cargo and the documents required.					
CO3: Know the cargo insurance with respect to the export of goods					
CO4: Analyze the pre-inspection procedure and Quality Control.					
<b>Course Pre-requisites:</b> Basics Knowledge of import and export					
<b>Pedagogy:</b> Direct Method ,ICT& FLIPPED CLASSROOM					
<b>LTP:</b> 2 1 0					
<b>Course type:</b> SOFT CORE					
<b>Contact Hours:</b> 39					
<b>UNITS</b>	<b>SYLLABUS</b>	<b>CH</b>	<b>CO</b>	<b>PO</b>	<b>PSO</b>
Unit-1	<b>Export Documentation:</b> Standardized Pre-shipment Export Documents – Commercial and Regulatory Documents – Export credit instruments and procedure Letters of credit and types Documents required for export credit Central Excise and Customs clearance of export cargo – Procedure and documents.	9 Hrs	CO1	PO5	PSO2
Unit-2	<b>Shipment of Export Cargo by Sea, By Air and By Post:</b>	9 Hrs	CO2	PO5	PSO2

	procedure and Documents required for shipment of cargo Multimodal transport procedure and documentation Export incentive EPCG scheme Duty drawback Central excise and sales tax exemption exemption of export profit from income tax procedure for availing export incentives Documents required for export incentives.				
Unit-3	<b>Cargo Insurance – Marine Insurance</b> Institute cargo clauses – specific policy – Open policy – procedure for cargo insurance – procedure for marine insurance claims Necessary documents for filling claim. Export credit insurance services of Export Credit and Guarantee corporation in export credit insurance –specific policy and small exporters policy – Guarantees –Procedure for availing credit insurance and necessary documents.	9Hrs	CO3	PO5	PSO2
Unit-4	<b>Quality Control and Pre-Shipment Inspection</b> Quality maintenance provisions of Exports (Quality Control and Inspection) Act–Types of pre-shipment inspection Procedure and documents for pre-shipment inspection Financial Assistance extended by banks for the promotion of exports & imports – Pre-shipment/packing credit finance – Post shipment finance. <b>Non-Fund based Facilities</b> Establishment of LIC/ (Letter of Credit), Issuance of Bank guarantees, Forward cover to exporters & importers.	12 Hrs	CO4	PO5	PSO2

#### Reference Books:

1. Pawan Kumar, —Export of India's Major Products Problems and Prospects, New Century Publications.
2. D C Kapoor, —Export Management, Vikas 2002.
3. Francis Cherunilam, —International Trade and Export Management, Himalaya Publications 2004. Tianwah, Goh, —Export – Import Procedures & Documentation How to start, finance and manage your own import – export (revised edition) 1990.
4. Nabhi, —New Import Export Policy and Handbook of Procedures, Vol.1 2002-07: As Amended Upto 4.4.2002, Oscar Publications.
5. S. Ramakrishna & others – Quality Control and Pre-shipment Inspection for exports.

## **Course Title: INTERNATIONAL FINANCIAL INSTITUTIONS AND MARKETS**

**Course Code: B21CBS542**

**Course Description:** This course is designed in such a way that the students should be able to outline what goes on in the global macro economy and in the international financial markets, should be familiar with the business cycle and useful leading indicators ,hedging techniques can manage financial risks.

**Course Objectives:**

1. To develop the analytical framework needed for understanding international financial markets.
2. Students will implement the theory and methods in solving problems encountered in international financial institutions and market.

**Course Outcomes:**

- CO1: Understand fixed and flexible exchange rates and about International Monetary system.  
 CO2: Determine the various International Financial Institutions.  
 CO3: Analyze foreign exchange risk, GDR's, ADR's and portfolio.  
 CO4: Review on Balance of payments and Foreign exchange.

**Course Pre-requisites:** Basics knowledge of Financial Market

**Pedagogy:** Direct Method ,ICT& FLIPPED CLASSROOM

**LTP:**2 1 0

**Course type:** SOFT CORE

UNITS	SYLLABUS	CH	CO	PO	PSO
Unit-1	<b>International Monetary System:</b> Evaluation of International monetary system, Bi-metallion; – classical gold standard – interwar period Breton woods system – The flexible exchange rate – current exchange rate regime – fixed v/s flexible exchange rates. International financial institution - Introduction, Objectives, International Sources of finance, reforms of international financial institutions, types of International financial institutions	9Hrs	CO1	PO5	PSO2
Unit-2	<b>International Financial Institutions:</b> The multilateral investment guarantee agency (MIGA), The World Bank, European Investment Bank, International Bank for Reconstruction and Development, International Development Association, International Finance Corporation,. International monetary fund - Origins of IMF, Members and administration, Statutory purposes, Financial Assistance, SDRs, Asian development bank (ADB).	9 Hrs	CO2	PO5	PSO2

Unit-3	<b>International Financial System:</b> Introduction – role of financial markets - participants – elements – forex market – Euro currency market – Euro bond market – forward and future markets for foreign exchange. Rising of finance in international markets, Euro issues, GDR's and ADR's Guidelines for raising funds in international markets through various instruments.	9Hrs	CO3	PO5	PSO2
Unit-4	<b>Balance of Payment and International Stock Market:</b> Balance of Trade, Equilibrium in BOP – Devaluation and Depreciation; Current and Capital account convertibility – Recent development in foreign capital flows. Working of International Stock exchanges with respect to their size – listing requirements – membership – clearing and settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxemburg Stock exchange, German and France Stock Exchanges.	12Hrs	CO4	PO5	PSO2

#### Reference Books:

1. V.K. Bhatta, International Financial Management, Anmol publication Pvt. Ltd. New Delhi.
2. MadhuVij, Multinational Financial Management, Excel Books, New Delhi.
3. Cheol S. Eun & Bruce G. Resman, International Financial Management, Tata Mc Graw Hill,
4. Apte P.G: International Financial Management, TMH
5. Lavi Maurice: International Finance, Mc Graw Hill.

## SIXTH SEMESTER

<b>Course Title: TAXATION LAW &amp; PRACTICE-II</b>
<b>Course Code: B21CB0601</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To know about various sources of Income as per Income tax Act. Focus on giving finance professionals an overview of various taxation laws related to Direct Taxes, and Regulatory aspects.</li> <li>2. To understand the process of Computing the Total income and Tax Liability.</li> </ol>



**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.

**Pedagogy:** Direct method, ICT and digital support.

**LTP:**3:0:1

**Course type:** HARD CORE

**Contact Hours:** 52

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Income from profit and gains of Business and Profession:</b> 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.	10Hrs.	CO1	PO7	PSO1
Unit-2	<b>Capital Gains:</b> Introduction and Meaning of Capital Gains, Types of Capital Gains, Performa for STCG and LTCG, Chargeability U/S -45, Provision for Computation of Capital Gains and Related Exemptions.	14Hrs.	CO2	PO7	PSO1
Unit-3	<b>Income from Other Sources:</b> 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.	14Hrs.	CO3	PO7	PSO1
Unit-4	<b>Deduction U/S 80C to 80U and Preparation of Return of Income (Theory):</b> 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.	14Hrs.	CO4	PO7	PSO1

**References Books:**

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.

<b>Course Title: ENTREPRENEURSHIP DEVELOPMENT</b>					
<b>Course Code: B21CB0602</b>					
<b>Course Description:</b> 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.					
<b>Course Objectives:</b> 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.					
<b>Course Outcomes:</b> 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.					
<b>Course Pre-requisites:</b> Basic knowledge of Entrepreneurship					
<b>Pedagogy:</b> Direct method, ICT and digital support.					
<b>LTP:</b> 3:1:0					
<b>Course type:</b> HARD CORE					
<b>Contact Hours:</b> 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction to Entrepreneurship:</b> 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.	12Hrs.	CO1	PO7	PSO3
Unit-2	<b>SSI and Social Entrepreneurship:</b>	14Hrs.	CO2	PO7	PSO3

	<p>Meaning; Product Range; Capital Investment; Ownership Patterns; Meaning and importance 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.</p> <p><b>Social entrepreneurship - Rural entrepreneurship, MSME Policies. Make-In India, Start-Up India, Stand-Up India.</b></p>				
Unit-3	<p><b>Family Business:</b> 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.</p>	12Hrs.	CO3	PO7	PSO3
Unit-4	<p><b>Sources of Business Ideas and Tests of Feasibility:</b> Significance of writing the business plan/project proposal; Contents of business plan/project proposal; Designing business processes, location, layout, operation, planning &amp; control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered.</p> <p><i>Institutions Supporting Entrepreneurs</i> Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI's and Tax Concessions Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.</p>	14Hrs.	CO4	PO7	PSO3

**Reference Books:**

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,

<b>Course Title: BUSINESS REGULATIONS</b>					
<b>Course Code: B21CB0603</b>					
<b>Course Description:</b> 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					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To introduce the students to various Business Regulations and familiarize them with common issues of relevance</li> <li>2. To know about the various laws for the benefit of the consumers</li> <li>3. To understand the legal aspect of an economy</li> <li>4. To learn the business strategies ethically</li> </ol>					
<b>Course Outcomes:</b> 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					
<b>Course Pre-requisites: Business Environment, Company Law, Economics</b>					
<b>Pedagogy:</b> Direct method, ICT and Digital support, Collaborative					
<b>LTP: 3-1-0</b>					
<b>Course type: HARD CORE</b>					
<b>Contact Hours: 52</b>					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<b>Introduction to Business Laws and Contract Laws</b> Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws <b>Indian Contract Act, 1872:</b> Definition of Contract, essentials of a valid contract, classification of contracts, remedies for breach of contract	12Hrs.	CO1	PO4	PSO1
Unit-2	<b>Competition and Consumer Laws:</b> 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 the terms consumer, consumer dispute, defect,	14Hrs.	CO2	PO4	PSO1

	deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission				
Unit-3	<b>Economic and IT Laws:</b> 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. <b>Information Technology Act 2000</b> 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.	14Hrs.	CO3	PO4	PSO1
Unit-4	<b>Environmental Law:</b> 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.	12Hrs.	CO4	PO4	PSO1

#### Reference Books:

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

<b>Course Title: SERVICES MANAGEMENT</b>
<b>Course Code: B21CB0604</b>
<b>Course Description:</b> 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.
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To examine the nature of services, and discriminate between products and services</li> <li>2. To Identify the major elements needed to improve the marketing of services</li> <li>3. To Develop an understanding of the roles of relationship marketing</li> </ol>

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	<b>Introduction to Services Management:</b> Meaning of Services, Concepts, Characteristics of Services, Classification of Services, and Growth of Service Sector.	07Hrs.	CO1	PO7	PSO1
Unit-2	<b>Services Marketing:</b> 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	12Hrs.	CO2	PO7	PSO1
Unit-3	<b>Tourism and Hospitality Services:</b> 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	10Hrs.	CO3	PO7	PSO1
Unit-4	<b>Banking and Insurance Services:</b> Banking, Introduction, Traditional Services, Modern Services, Recent Trends in Banking Services. Insurance, Introduction, Meaning and Definition of	10Hrs.	CO4	PO7	PSO1

	Insurance, Types of Insurance-Life Insurance, Products of Life Insurance, General Insurance – Types of General Insurance, Insurance Agents and other Intermediaries.				
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**Reference Books:**

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.

<b>Course Title: CORPORATE RISK MANAGEMENT</b>						
<b>Course Code: B21CB0605</b>						
<b>Course Description:</b> 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.						
<b>Course Objectives:</b>						
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.						
<b>Course Outcomes:</b>						
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.						
<b>Course Pre-requisites:</b> Basic security analysis						
<b>Pedagogy:</b> Direct method, ICT						
<b>LTP:</b> 2 1 0						
<b>Course type:</b> SOFT CORE						
<b>Contact Hours:</b> 39						
Units	Detailed Syllabus	CH	CO	PO	PSO	
Unit 1	<b>Introduction to Risk Management</b> Introduction to risk management, elements of uncertainty peril, hazards, types, risk management process - definition, types and various means of managing risk, limitations of risk management. Sources of Risk and Exposure Sources of risk and exposure, pure risk and speculative risk, acceptable and non- acceptable risks, static and dynamic risk, various elements of cost of risk.	08Hrs.	CO1	PO7	PSO2	

Unit 2	<b>Corporate Risk Management</b> 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.	10Hrs.	CO2	PO7	PSO2
Unit-3	<b>Derivatives As Risk Management Tools</b> Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives.	10Hrs.	CO3	PO7	PSO2
Unit-4	<b>Hedging &amp; Options</b> 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 currency and interest rate swaps- risk management with swaps, Fundamental concepts of VAR approach and insurance.	11Hrs.	CO4	PO7	PSO2

**Reference Books:**

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.



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