



# VELS



INSTITUTE OF SCIENCE, TECHNOLOGY & ADVANCED STUDIES (VISTAS)  
(Deemed to be University Estd. u/s 3 of the UGC Act, 1956)

PALLAVARAM - CHENNAI

ACCREDITED BY NAAC WITH 'A' GRADE

*Marching Beyond 30 Years Successfully*

INSTITUTION WITH UGC 12B STATUS

## PROGRAMME PROJECT REPORT (PPR)



**CENTRE FOR DISTANCE AND ONLINE EDUCATION**

# **Vels Institute of Science, Technology & Advanced Studies (VISTAS)**

**Centre for Distance and Online Education (CDOE)**

**School of Management Studies and  
Commerce**

**Department of B.Com**

**Bachelor of Commerce (B.Com)**

**Under Semester Pattern**

**(From Academic Year 2023-2024 onwards)**



**Programme Project Report (PPR)&  
Regulations with Detailed Syllabus  
(ODL Mode)**

# **Bachelor of Commerce (B.Com)**

**Under Semester Pattern**

## **Programme Project Report (PPR)**

**(From Academic Year 2023-2024 onwards)**

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### **I. Programme's Mission & Objectives**

Bachelor of Commerce, abbreviated as B.Com is an undergraduate degree in commerce and related subjects. The Programme is designed to provide students with a wide range of managerial skills and understanding in streams like Finance, Accounting, Taxation and Management. Vels Institute of Science, Technology and Advanced Studies (VISTAS) started the Department of Commerce in the year 2008 with the vision of providing the opportunity for quality education in Commerce to all realms of society. Since the beginning, hundreds of students have availed themselves of this opportunity for higher education in field of Commerce to a great extent throughout Tamil Nadu and other part of India. Many students outside the state had also been benefited from this. Now it is the new Endeavor of the institution to offer its functioning by offering different types of Conventional Graduate and Post Graduate Programmes in addition to value added Programmes which are very relevant to contemporary society. This is being done with the academic and infrastructural support of the eminent Schools and Inter-disciplinary centers of the Institution.

The Department of Commerce provides students with the Bachelor of Commerce degree, with a substantial amount of specialization in the fields of Commerce and Accounting. This course is especially suitable for those who wish to pursue a career in Commerce, most commonly, aspiring CA (Chartered Accountant) CMA (Cost and Management Accountant), CS (Company Secretaryship) and M.Com Degree. This is mainly due to the course content, where greater emphasis is laid on such subjects that would help develop a career in these fields. To enable the students to obtain a good understanding of how the commercial and financial aspects of a business need to be managed. To create and nurture Financial, Marketing and Accounting Professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity.

### **II. Relevance of the Programme with HEI's Mission and Goals**

The career related Degree Programme in Commerce is designed with the objective of equipping students to cope with the emerging trends and challenges in the industrial and business world. In congruence with goals of the institution the Programme also envisages to provide skilled manpower to the professional, industrial and service sectors in the country so as to meet global demands. The Programme is designed with three major subjects, so that a successful candidate can go for higher studies in any one of the major subjects of his/ her choice. The Programme also aims at making the students fit for taking up various jobs and to initiate and run self-employment ventures.

### **III. Nature of prospective target group of learners**

B.Com. is a three-year Programme with six semesters that aims to bridge the gap between academia and industry. The Programme provides a mix of management, commerce, and auditing subjects. Through an interactive learning process, this Programme attempts to instill fundamental

abilities as desired by the worldwide software business. The curriculum has been designed to meet the ever changing demands of commerce while also including necessary industry inputs. The purpose of the B.Com. Programme is to improve technical knowledge, train students to become industry professionals, provide research-based training, and encourage software creation. Because, only a nominal percentage of B.Com aspirants in Tamil Nadu are accommodated in the regular mode through colleges, it is hoped that the institution with Distance Mode Programme will be a boon to those who have been unable to enroll in regular colleges due to social, economic, and other constraints such as eligibility for enrollment, age of entry, time and place, and so on. Hence, the learners for this Programme is those who are employed and who find struggle to spend time on regular classes and would like to enhance competency and skill sets by learning the domain expertise in accounting concepts, banking, finance and Law related to business, e- commerce.

#### **IV. Appropriateness of Programme to be conducted in Open and Distance Learning and/or Online mode to acquire specific skills and competence:**

The Learning Outcomes with respect to the Bachelor of Commerce Programme is as follows:

- Students will acquire and demonstrate analytical and problem-solving skills.
- Study of this Programme will provide knowledge in the various areas of Accounts & Finance and laws relating to companies
- Programme includes various accounting courses, enables the students to gain theoretical and problem solving ability of the students.
- These courses have opened the floodgates in the area of accounts and other core industries, and other professional studies CA (Chartered Accountant), ICWA (Institute of Cost and Works Accountants of India) etc.
- Courses of this Programme provide bright future in the IT fields, Software, Banks, Companies, BPOs (Business Process Outsourcing) and KPOs. (Knowledge Process Outsourcing)
- This Programme consists of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
- Courses of the Programme provide the knowledge about the cost benefit analysis and SWOT (Strength, Weakness, Opportunities and Threats) analysis which enable the students for cost consciousness of each and every business operation.

#### **V. Instructional Design**

The Curriculum and the Syllabus for Bachelor of Commerce B.Com Programme has been designed covering all the aspects of Accounting, Marketing, Banking, Human Resource Management and Finance. The duration of the Programme is Three Years and the medium of instruction is English. The B.Com Programme is offered through the Institution, where the same Programme is offered through Conventional Mode.

The Faculty Members will be used to handle the Personal Contact Programmes (PCP) for B.Com .The credits systems suggested as per UGC DEB - ODL & OL Regulations 2020 have been assigned to B.Com. The Self-Learning Materials in the form of print, e-content and audio/video materials and ELM wherever required has also been developed for the Programme.

## **VI. Procedure for Admissions, Curriculum Transaction and Evaluation**

The admission for Bachelor of Commerce B.Com. Commerce Programme will be carried out through on-line by VISTAS-CDOE and the Counselling and Practical classes will be conducted at VISTAS CDOE. Evaluation will be carried by VISTAS consists of Continuous Internal Assessment (CIA) through Assignment and External Assessment through End Semester Examination (ESE)

(a) **Eligibility:** Candidates who have passed in the 12<sup>th</sup> Standard Examinations or its Equivalent.

(b). **Fee Structure:** Rs.2500/- Per Semester (Six Semesters) plus Registration Charges.

(c).**Age:** Minimum 17 Years and above

(d). **Duration of Programme:** Minimum 3 Years and Maximum of 6 Years.

(e). **Examination System:** Examination to the Bachelor of Commerce B.Com. Programme designed to maintain quality of standard. The Examination for the Bachelor of Commerce B.Com. Programme shall consist of only theory courses. Theory Examinations will be conducted by the institution

**(1).Theory Examinations:** The Theory Examinations shall be of three hours duration to each Course and conducted at the end of the year. The candidates who failing in any Course(s) will be permitted to reappear for each failed Course(s) in the subsequent examinations and it has 70% weightage. The Scheme of Evaluation Includes the Continuous Internal Assessment through assignments and it carries 30% weightage.

### **(2).Assignments**

The scheme of evaluation includes the Continuous Internal Assessment through assignments and it carries 30% weightage

### **(3).Question Pattern for Theory Examinations**

**Max. Marks: 70 Time: 3 hours**

**PART - A (2 Marks) 5X2=10 Marks**

**Answer any FIVE questions out of EIGHT questions**

**[All questions carry equal marks]**

1. From Block - I
2. From Block – II
3. From Block - III
4. From Block - IV
5. From Block-V

**PART - B (5 Marks) 4X5= 20 Marks**

**Answer any FOUR questions out of SEVEN questions in 150 words**

**[All questions carry equal marks]**

1. From Block - I
2. From Block – II
3. From Block - III
4. From Block - IV
5. From Block-V

**PART - C (10 Marks) 4X10= 40 Marks**  
**Answer any FOUR questions out of SEVEN questions in 400 words**  
**[All questions carry equal marks]**

1. From Block - I
2. From Block – II
3. From Block - III
4. From Block - IV
5. From Block-V

**(4).Passing Minimum for Theory Examination**

The Candidate shall be declared to have passed the examination if the candidate secures not less than 25 marks in the End Semester Examination (ESE) in each theory paper and secures not less than 10 marks in the Continuous Internal Assessment (CIA) and overall aggregated marks is 40 marks in both external and internal taken together.

Continuous Internal Assessment (CIA)		End Semester Examination (ESE)		Overall Aggregated Marks	
Minimum Pass Mark	Maximum Mark	Minimum Pass Mark	Maximum Mark	Minimum Pass Mark	Maximum Mark
10	30	25	70	40	100

**Note:** *In case, if a learner failed to secure 40 per cent of aggregate marks, he/she may have to re- appear in term end examination or re-do the assignments for securing passing minimum.*

**(5).Classification of Successful Candidate:** Candidates who pass all the Courses and who secure 60 per cent and above in the aggregate of marks will be placed in the First Class. Those securing 50 per cent and above but below 60 per cent in the aggregate will be placed in the Second Class. Those securing 40 per cent and above but below 50 per cent in the aggregate will be placed in the Third Class.

**(f).Delivery of Programme**

Bachelor of Commerce B.Com Programme will be offered through VISTAS-CDOE. The Assistant Professors/Associate Professors/ Professors of relevant faculty employed in VISTAS and other HEIs are eligible to handle Academic Counselling/ Personal Contact Programme (PCP) in VISTAS-CDOE for Bachelor of Commerce (B.Com) Programme.

**(g).Financial Assistance**

Scholarships for SC/ST category are available as per the norms of the State Government of Tamil Nadu. Complete Admission fee waiver for the Physically Challenged/ Differently abled persons.

**(h).Policy of Programme Delivery**

The Academic Calendar for the Programme will be available for the learners to track down the chronological events/ happenings. The Academic Counselling/PCP schedule will be uploaded in the VISTAS – CDOE website and the same will be intimated to the students through SMS.

### **(i).Ranking**

The Institution Rank shall be offered for the toppers (First Rankers) in the Institute Examination having passed their examinations in the first appearance within the prescribed duration of the respective Programme. Absence from an examination shall not be taken as an attempt.

The top scorers in the Institute Rank Examination would be declared as Institute Rank Holders, irrespective of their grades/marks in their respective Institute Term End Examinations. Rank Certificate will be issued for a Programme as follows:

- There is no Rank if the learner strength of concerned Programme is below fifty.
- The learner's strength of the Programme concerned will be indicated in the Rank Certificate.
- The first Rank holder (gold medallist) will be eligible to get the rank certificate in the VISTAS convocation ceremony.

### **(j).Cancellation of Admission**

Admission is liable to be cancelled at any stage on the following grounds.

- A candidate admitted to a Programme provisionally without verifying and ascertaining his / her eligibility for admission and found ineligible later through scrutiny of the filled-in admission form.
- Suppression of facts, furnishing incomplete, wrong or false information in filled-in Admission Form.
- Misconduct, Indiscipline and Violation of Institution Norms, Rules & Regulations.

### **(k).Refund**

If found ineligible later on, admission will be cancelled and claim for refund of such fees will be considered by the Institution after deduction of service charges, as applicable from time to time as per prevailing norms of the Institution.

## **VII. Requirement of the laboratory support and Library Resources**

There is no Lab facilities required for Bachelor of Commerce B.Com Programme Library Books is available at VISTAS main Library and Department Library.

## **VIII. Cost Estimate of the Programme and the Provisions**

The cost estimate for development, delivery and maintenance of the B.Com Programme English Medium is provided in the following Table

<b>S.No</b>	<b>Details</b>	<b>Amount in (Rs.)</b>
1	Programme Development, Delivery and Maintenance (Expenditure)	Rs.24,47,480/-
2	Programme Fee Charged for I Semester (Income)	Rs.2,500/-
3	Examination Fee Charged for I Semester (Income)	Rs.1,250/-
4	Examination Expenses Per Student for I Semester (Expenditure)	Rs.1,150/-

## **(IX).Quality Assurance Mechanism and Expected Programme Outcomes**

VISTAS-CDOE, Centre for Internal Quality Assurance (CIQA) will monitor the delivering aspect of Bachelor of Commerce B.Com. Programme for maintaining quality. Feedback will be collected from the Learners and success story if any will also be shared with learners.

### **Programme Outcomes (POs)**

- **PO1:** Study of this Programme will provide knowledge in the various areas of Accounting, Marketing, Banking, Human Resource Management, Finance and Laws relating to companies.
- **PO2:** Students undergoing this Programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- **PO3:** Students completing this Programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
- **PO4:** Completion of this Programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- **PO5:** The course provides an extreme and rigorous base for teaching, research, and allied business administrations
- **PO6:** At the end of this Programme it helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of Business Sector, Insurance, and Banking seeking youth fit for employment.

### **Programme Specific Outcomes (PSOs)**

- **PSO1:** Programme provides the outcome of Accounting, Banking, Cost Accounting, Management Accounting, Financial Management, Marketing Management, Financial Services, and Human Resource Management in the Commerce.
- **PSO2:** Programme has opened the floodgates in the eve of software application jobs in the trade of Commerce, Business, Banking, and Insurance and in related eve of business.
- **PSO3:** Self-employment confidence development
- **PSO4:** Students will get the practical skill to work as accountant, audit assistant, Tax consultant and computer operators, as well as financial supporting services.



## Bachelor of Commerce (B.Com)-ODL Mode Semester Pattern

### B.Com-Programme Structure (Total Credits: 140)

#### First Year-First Semester

S.No	Course Code	Course Title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks
						*CIA	*ESE	
1	DLTAM-11	Tamil - I	Language- I	4	3	30	70	100
2	DLENG-11	English - I	Language- II	4	3	30	70	100
3	DCBGL-11	Financial Accounting - I	CORE	4	3	30	70	100
4	DCBBA-12	Business Management	CORE	4	3	30	70	100
5	DCBEC-13	Managerial Economics	CORE	4	3	30	70	100
<b>Total First Semester Credits</b>				<b>20</b>				

#### First Year-Second Semester

6	DLTAM-21	Tamil - II	Language-III	4	3	30	70	100
7	DLENG-21	English - II	Language-IV	4	3	30	70	100
8	DCBGL-21	Financial Accounting-II	CORE	4	3	30	70	100
9	DCBBA-22	Human Resource Management	CORE	4	3	30	70	100
10	DCBBA-23	Organizational Behaviour	CORE	4	3	30	70	100
<b>Total Second Semester Credits</b>				<b>20</b>				

#### Second Year- Third Semester

11	DLTAM-31	Tamil – III	Language- V	4	3	30	70	100
12	DCBMS-31	Business Statistics	CORE	4	3	30	70	100
13	DCBGL-32	Business Law	CORE	4	3	30	70	100
14	DCBGL-33	Corporate Accounting-I	CORE	4	3	30	70	100
15	DCBBA-34	Consumer Behaviour	CORE	4	3	30	70	100
16	DEVS-031	Environmental Studies	AECC	2	3	30	70	100
17		Optional-1		4	3	30	70	100
<b>Total Third Semester Credits</b>				<b>26</b>				

### Second Year- Fourth Semester

18	DCBMS-41	Operations Research	CORE	4	3	30	70	100
19	DCBGL-42	Corporate Accounting-II	CORE	4	3	30	70	100
20	DCBGL-43	Financial Services	CORE	4	3	30	70	100
21	DSBBA-41	Personality Development	SEC	2	3	30	70	100
22	DDBBA-42	Business Communication	DSC	2	3	30	70	100
23		Optional-2		4	3	30	70	100
24		Optional-2		4	3	30	70	100
<b>Total Fourth Semester Credits</b>				<b>24</b>				

### Third Year- Fifth Semester

25	DCBGL-51	Cost Accounting	CORE	4	3	30	70	100
26	DCBGL-52	Income Tax Law and Practice-I	CORE	4	3	30	70	100
27	DCBBA-51	Financial Management	CORE	4	3	30	70	100
28	DCBBA-52	Marketing Management	CORE	2	3	30	70	100
29	DGBEC-53	Indian Economy-I	GE	2	3	30	70	100
30	DGBBA-51	Consumer Affairs	GE					
31		Optional-3		4	3	30	70	100
32		Optional-3		4	3	30	70	100
<b>Total Fifth Semester Credits</b>				<b>24</b>				

### Third Year- Sixth Semester

33	DCBBA-62	Management Accounting	CORE	4	3	30	70	100
33	DCBGL-62	Income Tax Law and Practice-II	CORE	4	3	30	70	100
34	DABGL-63	Banking Theory Law and Practice	AEC	4	3	30	70	100
35	DGBGL-64	Practical Auditing	GEC	2	3	30	70	100
36	DGBBA-61	Disaster Management	GEC	4	3	30	70	100
37		Optional-4		4	3	30	70	100
38		Optional-4		4	3	30	70	100
<b>Total Sixth Semester Credits</b>				<b>26</b>				
<b>Total Credits = 140</b>								

\*CIA- Continuous Internal Assessment /\*ESE- End Semester Examination

### Optional Courses Available

The following Discipline Specific Elective (DSE) Courses and Ability Enhancement Courses (AEC) are also available for the learners to choose from 3<sup>rd</sup> Semester onwards from the following Courses:

S. No	Course Code	Course Title	Category	No.of Credits
<b>Semester-III: Optional-1</b>				
1	DAENG-31	English for Competitive Exam	AEC	4
2	DDBGL-32	Company Law	DSE	4
3	DABGL-33	Universal Human Values	AEC	4
<b>Semester-IV: Optional-2</b>				
4	DDBBA-41	Capital Market	DSE	4
5	DCBBA-42	Research Methodology	DSE	4
6	DDBBA-43	Computer Application in Business	DSE	4
<b>Semester-V: Optional-3</b>				
7	DAENG-51	Counselling and Negotiation Skills	AEC	4
8	DDBBA-52	E-Business	DSE	4
9	DCBBA-53	Industrial Relations	DSE	4
<b>Semester-VI: Optional-4</b>				
10	DAENG-61	Soft Skills	AEC	4
11	DDBBA-62	International Finance	DSE	4
12	DDBBA-63	Brand Management	DSE	4
<b>Total Credit of Optional Courses</b>				<b>48</b>

## Language Optional Papers Available

The following Language Optional Courses are also available to the learners who could not study Tamil as Language from 1<sup>st</sup> Semester to 3<sup>rd</sup> Semester. Learners has to choose any one from the following Courses semester wise.

S. No	Course Code	Course Title	Category	No.of. Credits
<b>Semester- I:Optional</b>				
1	DLENG-10	English-V	Language	4
2	DLHND-10	Hindi-I	Language	4
<b>Semester - II: Optional</b>				
3	DLENG-20	English-VI	Language	4
4	DLHND-20	Hindi-II	Language	4
<b>Semester- III: Optional</b>				
5	DLENG-30	English-VII	Language	4
6	DLHND-30	Hindi-III	Language	4

### Name of the B.Com Programme Coordinator and Faculties

S.No	Name
1	<b>Dr.P.Jagadeesan</b> , Professor, Programme Coordinator for B.Com Programme
2	<b>Dr.S.Jayakani</b> , Assistant Professor- Regular Faculty for B.Com Programme
3	<b>Dr.R.V.Suganya</b> , Assistant Professor- Regular Faculty for B.Com Programme

# Bachelor of Commerce (B.Com)

## Detailed Syllabus

Programme	: B.Com.
Year/Semester	: First Year / First Semester
Course Title	: Tamil - I
Course Code	: DLTAM-11
No.of Credits	: 4

### Course Objectives

- CO1 : தமிழ் மொழித் திறத்தினை மாணவர்களிடையே எல்லா நிலைகளிலும் மேம்படுத்தி வளர்த்தல். செம்மொழித் தமிழின் இலக்கிய இலக்கண வளமைகளை அறிமுகம் செய்தல்
- CO2 : நல்ல தமிழ் எழுதும் பயன்பாட்டு மொழியாற்றலை வளர்த்தல்
- CO3 : எழுத்தாற்றலையும் பேச்சாற்றலையும் வளர்த்தெடுப்பதின்வழி தகவல் தொடர்பியல் மற்றும் ஊடகத்தமிழுக்கு தகுதிப்படுத்துதல்
- CO4 : மொழிபெயர்ப்பு மற்றும் கலைச்சொல்லாக்கப் பயிற்சியளித்தல்
- CO5 : தமிழில் படைபிலக்கியத் திறத்தினை வளர்த்தெடுத்தல்

பாடக் குறியீட்டு எண்: DLTAM11

பருவம்-1, தமிழ்மொழிப்பாடம்-1, பகுதி-1, தகுதிப்புள்ளி: 4,

### தாள்-1- இக்காலக் கவிதைகள் – உரைநடை - பண்பாடு – மொழித்திறன்

#### தொகுதி 1 - சங்க இலக்கியம்

குறுந்தொகை (மூன்று பாடல்கள் - 3, 40, 135) - புறநானூறு (மூன்று பாடல்கள் - 183, 184, 192) - பட்டினப்பாலை (காவிரியின் சிறப்பு 01-07, சோழ நாட்டு 20-28, பல்பொருள் வளம் 183-193) - மதுரைக் காஞ்சி (பாண்டியர் பரம்பரை 01-23, மன்னர்க்கு மன்னன் 64-74, பாண்டியன் புகழ் 197-209).

#### தொகுதி 2 - இக்கால இலக்கியம்

பாரதியார் - பாரத தேசம் என்னும் தலைப்பில் ஆறு பாடல்கள். (பாடல்எண்கள் 1, 6, 7, 9, 12, 13) - பாரதிதாசன் - தமிழுக்கும் அமுதென்று பேர் என்னும் தலைப்பிலான கவிதை - தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல் என்னும் தலைப்பிலான கவிதை - அப்துல் ரகுமான் - ஆலாபனை தொகுப்பில் போட்டி என்னும் தலைப்பிலான கவிதை.

#### தொகுதி 3- உரைநடை

மாணாக்கரும் தாய்மொழியும் - திரு.வி.க., - மன வலிமை வேண்டும் - மு.வரதராசனார் - செம்மொழித் தமிழின் சிறப்புகள் - பண்டைத் தமிழரின் சாதனைச் சுவடுகள்.

#### தொகுதி 4-தமிழர் வாழ்வும் பண்பாடும்

பண்பாடு - வாழ்வியல் முறை - அகம், புறம் - உணவு முறை - விருந்தோம்பல் - நம்பிக்கைகள் - விழாவும் வழிபாடும் - கலைகள் - கட்டடம் - சிற்பம் - ஓவியம் - இசை - கூத்து - தொழிலும் வணிகமும் - அறிவியல் நோக்கு.

#### தொகுதி 5- மொழித்திறன், இலக்கிய வரலாறு, இலக்கணம்

மொழித்திறன், இலக்கிய வரலாறு, இலக்கணம் - எழுத்துப் பிழை, தொடர்பு பிழைகள் - வேற்றுமை இலக்கணம் - செய்யுள் நலம் பாராட்டல் - பாடம் தழுவிய இலக்கிய வரலாறு மரபுக் கவிதை - புதுக்கவிதை - உரைநடை.

#### **பார்வை நூல்கள்**

1. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணா மூர்த்தி, ஐந்திணைப் பதிப்பகம், 1973
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 2006
3. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2005
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காடெமி, 1972
5. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அக்காடெமி, 2013
6. செம்மொழி தமிழின் சிறப்பியல்புகள் - முனைவர் மறைமலை இலக்குவனார்; <https://www.youtube.com/watch?v=HHZnmJb4jSY>
7. பாடநூல் தேடலுக்கான இணையம் - <https://archive.org/>

<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: First Year / First Semester</b>
<b>Course Title</b>	<b>: Hindi - I</b>
<b>Course Code</b>	<b>: DLHND-10</b>
<b>No.of Credits</b>	<b>: 4</b>

### **Hindi-I: Prose, Official Letter Writing and Technical words**

#### **Course Objectives**

- **CO1:**To enable the students to develop communication skills
- **CO2:**To train students in official language
- **CO3:**To enrich their knowledge in Hindi literature
- **CO4:**To teach them human values & create awareness towards exploitation

**Block-1:** ‘ Ek atuut kadi’ by shri Rajkishore - letter writing (application), Technical words (prashasanik vakyansh:1-50).

**Block-2:** ‘Devi singh’ by agyeya , letter writing (bank A/C opening & closing), Technical words (prashasanik vakyansh:51-100).

**Block-3:**‘ Kabiraa ki kaashi ’by Kumar Ravindra.

**Block-4:**‘ Bharathiya vigyan ki kahaani - ‘hamne diyaa ,hamne liyaa’ by Gunakar mule, letter writing (shikayath pathra, gyapan), Technical words: takniki shabd-25.

**Block-5:** Letter writing (sarkari pathra, ardha sarkaari pathra, kaaryalaya aadesh), Technical words: takniki shabd-25.

#### **Text /Reference Books**

1. Agyeya ki sampoorana kahaniyaa - Rajpal &sons, year 2017,
2. Yatraye our bhi ,Kumar Ravindra Rashmi prakashan ,Lucknow
3. Bharathiya vigyan ki kahani, Hindi book centre , NewDelhi
4. Gadya Khosh

#### **Web links**

1. <http://www.hindisamay.com/content/1321/1/%E0%A4%B0%E0%A4%BE%E0%A4>
2. <http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>
3. <http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>
4. <http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0>

#### **Course Outcomes**

At the end of this course Students

- **COC1:** will be familiar with official letter writing
- **COC2:** will understand their responsibility in the society
- **COC3:** will be moulded with good character understand human values
- **COC4:** will gain knowledge about ancient &,rich culture of India
- **COC5:** will know the equivalent Hindi words for scientific terms

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / First Semester</b>
<b>Course Title</b>	<b>:</b>	<b>English - V</b>
<b>Course Code</b>	<b>:</b>	<b>DLENG-10</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To provide opportunities for students to read and respond to representations of current issues.
- **CO2:** To prepare the students to effectively communicate by applying reflective thinking practices.
- **CO3:** To provide an opportunity to the students to improve their vocabulary.
- **CO4:** To build on vocabulary and improve writing skills.

### **Block-1: Listening for specific information**

Self-Introduction- Self-Introduction in Interview- Dialogue Writing- Rules for Writing Dialogue- Creative Writing: Dialogue and Grammar and Style in Dialogue-Situational English- Reading Comprehension Strategies, Kinds of Sentences and Personal and Impersonal Passive- Sentences and Tenses - Kinds of Sentences and Tenses and also the Personal and Impersonal Passive -Four English Sentences Types- Simple Compound Complex Sentences, Homographs, Homonyms, Homophones and Paragraph Writing.

### **Block-2: Sentence structure**

English for Workplace- Discourse Markers, Transcoding and Employer Support by Age Group- General Essay Writing - General Essay Writing Introduction, the Five Paragraph Essay and More tips to make your essay shine Planning Pays- Note making-How to Start Note Making and also various aspect of Note Making.

### **Block-3: Listening to telephonic talk to fill blanks**

Reading Text Skimming- introductory aspects Reading Text Skimming, Simple Sentences, Compound Sentences and Complex Sentences and also WH-Questions (Open Questions)- Collocations - Introductory details of Collocations - details about Idioms and Phrases- Letter writing- Various aspects of Letter Writing.

### **Block-4: Reported speech**

Phrasal Verbs and Punctuation - important aspects of Phrasal Verbs - main concepts of Punctuation Reported Speech- Various aspects of Reported Speech.

### **Block-5: Listening to Reviews**

Accepting and Declining Offers - Introduction , various aspects of Accepting a Job Offer and Declining a Job Offer -writing a Formal E-mail important aspects of writing a Formal Email.



## Reference Books

1. Creative Writing. Second edition, John Wiley & Sons 2023.
2. Open Textbook Library, Elements of Creative Writing. University of Northern Iowa 2023.
3. Cooper Helen, *Interview Skills*. Trotman 2011.
4. Corfield Rebecca, *Successful Interview Skills: How to Prepare Answer Tough Questions and Get Your Ideal Job*. Fifth Edition. Kogan Page 2009.
5. *Take My Word for It: A Dictionary of English Idioms*. University of Minnesota Press 2022.
6. *The Oxford Dictionary of Idioms*. Fourth edition Fourth edition. Oxford University Press 2020.
7. Lemaster A. James, *Note making Super write: Alphabetic Writing System*. Second Edition. South-Western Educational Pub 1996.
8. Somervell D. C., *Hints on Note making in English Subjects*. G. Bell & Sons 1925.
9. *Essay Do's & Don'ts: A Practical Guide to Essay Writing*. Third edition. Oxford University Press 2023.
10. Fuggle Sophie, *Essay Writing*. Trotman 2011.
11. Ehrlich Eugene. *English Grammar*, Third edition, McGraw-Hill 2011.
12. *English Grammar: A Complete Introduction*. Teach Yourself 2019.
13. *Painless Reading Comprehension*, Fourth edition. Kaplan Inc. d/b/a Barron's Educational Series 2021.
14. Rollins Brenda Vance, *Reading Comprehension*. Classroom Complete Press 2010.

## Course Outcomes

After the completion of the course English -I, the student will be able to:

- **COC1:** Read and respond to representations of current issues.
- **COC2:** Effectively communicate by applying reflective thinking practices.
- **COC3:** Improve their vocabulary.
- **COC4:** Build on vocabulary and improve writing skills.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / First Semester</b>
<b>Course Title</b>	<b>:</b>	<b>English - I</b>
<b>Course Code</b>	<b>:</b>	<b>DLENG-11</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### Course Objectives

- **CO1:** To enable students to develop their communication skills effectively.
- **CO2:** To make students familiar with usage skills in English Language.
- **CO3:** To enrich their vocabulary in English.
- **CO4:** To develop communicative competency.

### Block-1: Prose

Introduction to Prose -Descriptive and Expository - Dangers of Drug Abuse - Hardin B Jones  
-Profession for Women -Virginia Wolf, Tight Corners – E.V.Lucas.

### Block-2: Poetry

Introduction to Poetry - Stopping by woods on a snowy evening – Robert Frost - Ecology – A  
K Ramanujan - The Unknown Citizen – W.H.Auden.

### Block-3: Short Stories

Introduction - Fortune Teller – Karel Capek- The Model Millionaire – Oscar Wilde -The Lion  
and the Lamb– Leonard Clarke.

### Block-4: Plays

Introduction to Play - George Bernard Shaw: Life and Work – Arms and the Man: Summary  
and Explanation - Character Analysis and Critical Perspective.

### Block-5: Grammar

Introduction– Subject verb agreement and Noun Pronoun agreement. – Article and Preposition  
– Tense.

### Reference Books:

1. History of English Language by F.T.Wood, Trinity Press, Revised Edition, 2010.
2. Balasubramanian, Text Book of English Phonetics for Indian Students, Macmillan Publishers, New Delhi, 2<sup>nd</sup> Edition, 2013.
3. Wren and Martin, English Grammar and Composition, S. Chand& Co, New Delhi, 4th Edition, 2012.
4. W.H. Hudson, an Introduction to the Study of Literature, Atlantic Publishers, Chennai.2012
5. Peter Childs, Roger Fowler, The Routledge Dictionary of Literary Terms, Routledge Taylor and Francis group, London.2015.

6. Declerck, Renaat, Sequence of tenses in English. Fac. van de Letteren en de Wijsbegeerte, Univ. Campus, 1988.
7. Aitken, Rosemary, Teaching tenses. Intrinsic Books Ltd, 2021.
8. Lindstromberg. Seth, English prepositions explained. Amsterdam and Philadelphia: John
9. Zwicky, Arnold M. "French prepositions: no pe eking." Phonology 4 (1987): 211- 7.
10. Van Riemsdijk, Henk, "Functional prepositions." Unity in Diversity, edited by H. Pinkster and I. Gene (1990): 229- 241.
11. Reichenbach, Hans, "The tenses of verbs." Meinster, J.; Schernus, W. Time from concept to narrative construct: a reader. Berlin (1947): 1-12.
12. Rumelhart, David E., and James L. McClelland. "On learning the past tenses of English verbs." (1986): 216-271.

### Web Links

- <https://www.gradesaver.com/>
- <https://www.enotes.com/>
- <https://www.jstor.org/>
- <https://www.sparknotes.com/>
- <https://www.cliffsnotes.com/>

### Course Outcomes

After the completion of the course English -I, the student will be able to:

- **COC1:** Analyze and appreciate the literariness found in them given texts
- **COC2:** Develop the overall comprehending and writing skills.
- **COC3:** Analyze and interpret the given short story and drama with close reading.
- **COC4:** Use language for speaking and writing with confidence in an intelligible and acceptable manner.
- **COC5:** Write simple sentences without committing error of spelling or grammar.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / First Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Financial Accounting-I</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-11</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To make the students to understand the basic concepts of accounting applied in the competitive corporate world
- **CO2:** To provide basic knowledge in financial Accounting concepts.
- **CO3:** To gain working knowledge of the participants and procedure of accounting and their application.
- **CO4:** To gain the ability to solve the problems and enhance practical applications of Accounting

### **Block-1: Introduction to Financial Accounting**

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting process – Accounting concepts and conventions – Accounting Standards – Accounting equations – Double Entry System – Journal and Ledger.

### **Block-2: Subsidiary Books**

Purchase Book – Sales Book – Purchase Returns Book – Sales Return Book – Cash Book – Single Column, Double Column, Three Column cash Book – Petty Cash Book – Imprest System – Journal Paper

### **Block-3: Rectification of Errors, Trial Balance and Final Accounts**

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, and income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves - Trial Balance – Rectification of Errors – Final Accounts with Adjustments

### **Block-4: Bank Reconciliation Statement and Computerised Accounting**

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of BRS - Insurance Claim Account – loss of property and stock – average clause – Computerised Accounting

### **Block-5: Depreciation, Single Entry System and Self Balancing Ledgers**

Single entry system – salient features – limitations of single entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only) – Self Balancing Ledgers.

## Reference Books

1. Briston, R.J., 2017, Introduction to Accountancy and Finance, London: The Macmillan Press Ltd.
2. Goel D. K., 2020, Accountancy Arya Publications, 1569/30 Newalla, Karol Bagh, New Delhi.
3. Grewal T.S.2018, Double Entry Book-Keeping, Sultan Chand & Sons.
4. Maheshwari, S.N., 2018, Principles and Practice of Book Keeping (New Delhi: Arya Book Publications.
5. Matulich, S. & Heater, L.E., 2010- Financial Accounting (New York: McGraw Hill Book Company.
6. Barry Elliott, Jamie Elliott, 2017- Financial Accounting and Reporting-, Pearson Publications.
7. Paul V.A. & Korlahalli, J.S., 2018- Principle and Practice of Accountancy. New Delhi: S. Chand & Co., 2018.
8. S.P.Jain, K.L.Narang, 2019; Advanced Accountancy Volume: 1, Twenty Second Edition, Kalyani Publishers, Ludhiana.
9. Thomas Edmonds, Christopher, Edmonds, 2018-Introductory Financial Accounting for Business, McGraw Hill Publications.
10. Thomas, Wendy M. Tietz & Themin Suwardy Walter T.Harrison,2018- Financial Accounting, Global Publications, 12<sup>th</sup> Edition.

## Journals

1. Chandra Kanodia, Haresh Sapra, A Real Effects Perspective to Accounting Measurement and Disclosure: Implications and Insights for Future Research, Published by Wiley Online Library, Volume-54, Issue-2, May- 2016, Pages 623-676. <https://doi.org/1111/1475679X.12109>.
2. Christian Leuz, Peter D. Wysocki, The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research, Published by Wiley Online Library, Volume-54, Issue-2, May 2016. <https://doi.org/1111/1475-679X.12115>.
3. Hans B. Christensen, Valeri V. Nikolaev, Regina Wittenberg Moerman, Accounting Information in Financial Contracting: The Incomplete Contract Theory Perspective, Published by Wiley Online Library, Volume-54, Issue-2, may 2016, Pages 397-435. <https://doi.org/1111/1475-679X.12108>

## Web Links

- <https://drive.google.com/file/d/1-ERPZCOaRlywRnts->
- <https://www.youtube.com/watch?v=Hs-U3jAvqo4>
- [https://www.youtube.com/watch?v=tIDFXs6\\_Tjc](https://www.youtube.com/watch?v=tIDFXs6_Tjc)
- <https://www.youtube.com/watch?v=tfGxb2YmIJQ>

## Course Outcomes

After the completion of the course Financial Accounting - I, the student will be able to:

- **COC1:** Interpret knowledge of Financial Accounting to practical situations.
- **COC2:** Apply accounting principles for determining Profit/ Loss.
- **COC3:** Apply accounting practices for Reconciliation.
- **COC4:** Solve problems relating to depreciation of assets.
- **COC5:** Make use of Single entry system for calculating profit.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / First Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Business Management</b>
<b>Course Code</b>	<b>:</b>	<b>DCBBA-12</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To help the students gain understanding of the functions and responsibilities of managers.
- **CO2:** To provide them tools and techniques to be used in the performance of the managerial job.
- **CO3:** To enable them to analyze and understand the environment of the organization.
- **CO4:** To help the students to develop cognizance of the importance of management principles.

### **Block-1: Management Thought and Evolution**

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Authors Contribution to Management.

### **Block-2: Planning and Decision Making**

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedure – Management by Objectives (MBO) - Methods of Decision Making – Process of decision making – Types of Decision.

### **Block-3: Organisation Structure**

Organisation – Types of Organisation – Concepts of Organisation – Formal and Informal Organisation – Organisation Structure – Span of Control – Departmentation – Delegation of Authority.

### **Block-4: Recruitment, Selection, Training and Development**

Recruitment – Sources - Selection – Stages in Selection – Training – Benefits of – Methods of Training - Training and Development.

### **Block-5: Controlling**

Motivation – Need and Importance – Communication – Importance – Elements -Channels – Types – Barriers to Communication – Guide lines for ensuring Effective Communication -Co-ordination – Need - Principles of Co-ordination – Types of Co-ordination –Controlling Importance – Steps in Controlling.

## Reference Books

1. A. R.Appannaiah, G Dinakar, Sandeep, 2020, Organizational Management, ISBN: 9789350977262.
2. Hardcover, Eichhorn Peter, 2012, Principles of Management, Springer International Publishing AG, ISBN: 9783319709017, 9783319709017.
3. Hardcover, S.K. Kapur, 2012, Principles and Practice of Management, ISBN 9788185701042.
4. Heinz Wehrich, Harold Koontz, Mark V Cannice, 2019, Management: A Global, Innovative Perspective, McGraw Hill India, ISBN: 9788194244608, 8194244609.
5. Koontz, Harold and Wehrich, Heinz (2008), Essentials of management- An International Perspective. New Delhi: McGraw Publishing, Eighth Edition.
6. Koontz, Harold and O' Donell, (2016), Principles of management- An Analysis of Managerial Functions. London: Cambridge University Press.
7. Mitch Mc.Crimmon, (2010). Leadership and Management Reinvented, Ivey Business Journal Online.
8. Stephen. P. Robbins, Mary Coulter and Agna Fernandez, (2015), Management. New Delhi: Pearson, 14th Edition.
9. Skorepa Michal, 2007, Decision making the behavioral business and economic approach, Bloomsbury Publishing PLC, ISBN: 9780230248250, 9780230248250.
10. Thomas A Bateman and Scott A. Snell, (2008), Management-Leading and Collaborating in the Competitive World. New Delhi: McGraw Publishing, Eighth Edition.

## Journals

1. Abbas Toloie Eshlaghy, (2009), investigating the Impact of Leaders' Responsibilities in Reaching Organizational Excellence in the EFQM through the Systems Dynamic Approach, International Journal of Business and Management, volume 4, No 9, June 2009.
2. Manisha Yadav, (2010), the Internationalization Process -The Study of Strategic Change, International Journal of Advances in Engineering and Management (IJAEM) Volume 2, Issue 1, PP: 12- 16 .www.ijaem.net ISSN: 2395-5252. <https://www.studyadda.com/notes/teaching/business-studies/emerging-trends-in-management/notes-emerging-trends-in-management>.
3. Fred C. Lunenburg, (2010), The Decision Making Process, National forum of 154 Educational Administration and Supervision Journal. Volume 27, No: 4.
4. Rahman, S, (2018) Evaluation of definitions: ten dimensions of corporate social Responsibility. World Review of Business Research, 1(1), 166-176, 2011 International journal of management, Canadian center of science and education, Vol:13,No:8.



5. Sabitu Adeniran, Lucky, Solomon, (2020) Introduction to Business Management, International Journal of Management Science and Engineering Management, ISBN: 978-978-57673-1-5, Volume 17, Issue 1.

### **Web Links**

- <https://books.google.com/books?hl=en&lr=&id=dZ90AgAAQBAJ&oi=fnd&pg=PT6&dq=business+management+&ots=43lzWagI7a&sig=bFMnI7vH0AvIL2oaLBT6hcSzetA>
- <http://www.sietmanagement.fr/wp-content/uploads/2016/04/nonaka-1996.pdf>
- <https://youtu.be/mtvTqpfvc2Y>
- <https://nptel.ac.in/courses/110107150> and <https://www.tandfonline.com/>

### **Course Outcomes**

After the completion of the course Business Management, the student will be able to:

- **COC1:** Make use of Management techniques, theories, and Policies
- **COC2:** Construct a Plan successfully in every walk of life
- **COC3:** Organize structure and its types
- **COC4:** Authority and Responsibility and stages in selection and training benefits
- **COC5:** Summarise Motivation, Communication, co-ordination and control

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / First Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Managerial Economics</b>
<b>Course Code</b>	<b>:</b>	<b>DCBEC-13</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To understand the fundamental of Managerial Economics.
- **CO2:** To understand the concepts of Demand, Cost, Production and Markets.
- **CO3:** To analyses the Cost function and Production function.
- **CO4:** To examine the profit position of the firm through Break Even Analysis.
- **CO5:** Critically evaluate the business practices existing in the market.

### **Block-1: Introduction to Managerial Economics**

Managerial Economics- Meaning – Characteristics and Subject Matter - Nature and Scope of Managerial Economics - Fundamental Principles of Managerial Economics - Risk and Uncertainty.

### **Block-2: Demand and Supply Analysis**

Law of Demand – Exceptions to Law of Demand – Elasticity of Demand -Factors Influencing Elasticity of Demand - Law of Supply – Elasticity of Supply – Factors Influencing Elasticity of Supply - Demand Forecasting – Objectives – Methods –Criteria of Good Forecasting Methods - Pricing Policy and Cost.

### **Block-3: Production and Cost Analysis**

Production – Meaning – Factors of Production –Production Function – Cobb Douglas – CES – Leontief - Economies and Diseconomies Of Scale - Theory of Production – Law of Variable Proportion –Law of Return to Scale - Cost of Production – Money Cost- Real Cost – Explicit Cost – Implicit Cost –TC, TFC, TVC, AC, AFC, AVC-Cost Output Relationship – Short Run and Long Run.

### **Block-4: Price and Output Determination in Market**

Perfect Competition – Features – Price and Output Determination in Short Run and Long Run - Monopoly – Price Discrimination – Simple Monopoly and Discrimination Monopoly - Monopolistic Competition – Features – Price and Output Determination in Short Run and Long Run - Oligopoly Competition – Features f Oligopoly – Types and Sweezy’ Model of Kinked Demand Curve.

### **Block-5: Factor Pricing**

Marginal Productivity Theory of Distribution - Recardian Theory of Rent – Quasi Rent –Wage Theory - Classical Theory of Interest - Liquidity Preference Theory - Profit Concepts & Analysis.

## Reference Books

1. Milton H Spencer and Louis Siegelman, *Managerial Economics*, Irwin, Illinois, 1969.
2. E.F. Brigham and J.L. Pappas, *Managerial Economics*, The Dryden press, Illinois, 1972.
3. Christopher T Thomas, *Managerial Economics* 12<sup>th</sup> edition, Publisher Richard. Irwin 2017
4. Paul G. Farnham, *Economics for Manager* Pearson publisher, 2014
5. Dean Joel, *Managerial Economics*, PHI, New Delhi, 1976, First Edition
6. Douglas Evan J, *Managerial Economics, Theory, Practice & Problems*; PHF, New
7. Delhi;1983, First Edition
8. Leontief, Wassily. [1966] *Input-Output Economics*. New York, NY: Oxford University Press, 1986.
9. S.Chandrachud, *Chud's Series of Managerial Economics*, 9444441107 ISBN No. 978164713930-8, Primedia eLauch LLC, Wise lab publications, Chennai 2021.
10. R.L.Varshney, K.L. Maheshwari, *Managerial Economics*, Sultan & Chand, 2018.
11. Dominick Salvatore, *Managerial Economics in a Global Economy*, 8<sup>th</sup> edition, Oxford University Press, 2015
12. William F Samuelson and Stephen G Marks, *Managerial Economics* 7<sup>th</sup> edition, John Wiley and Sons, 2012
13. Christopher Thomas and S Charles Maurice *Managerial Economics* 9<sup>th</sup> edition, McGraw-Hill Education, 2007
14. E.Case Karl and C Fair Ray and E Oster Sharon, *Principles of Economics* Pearson 2017
15. Keat Paul, K Young Philip and C Dickinson *Managerial Economics* Pearson, 2017
16. Deepakshi Gupta, *Managerial Economics* Wiley, 2019
17. Ivan Png, *Managerial Economics* Routledge, London, 2015
18. Luke M. Froeb, Brian T McCann, Mikhael Shor and Michael Robert Ward, *Managerial Economics*, Cengage Learning Asia Pvt. Limited, 2019.
19. Suma Damodaran, *Managerial Economics* Oxford University Press, 2010.
20. Amit Ahuja, *Managerial Economics* S.Chand Limited 2017.
21. Marshirschey, *Fundamentals of Managerial Economics* South Western Publications 2008.

## Journals

1. Arpana F.Gawade, *A Study on Breakeven Analysis with reference to Sadashivrao Mandlik kagal Taluka sahakari sakhar kardhana Ltd* International Journal of Science and Technology and Management, Vol.No.5, Issue No.3, 2016.

2. Mico Apostolov, Cobb- Douglas production function on FDI in Southeast Europe, ‘Journal of Economic Structures, Volume 5 article no. 10, 2016.
3. John C. Panzar and Robe D. Willig, Economies of Scale in Multi-Output Production, ‘The Quarterly Journal of Economics, oxford university press, Vol.91, No.3 1977

### Web Links

- <https://gargicollege.in/wp-content/uploads/2020/03/Karl-E.-Case-Ray-C.-FairSharon-M.-Oster-Principles-of-Economics-10th-Edition-The-Pearson-Series-inEconomics-.pdf>
- [https://books.google.co.in/books/about/Managerial\\_Economics.html?id=CxK7A AAAIAAJ&redir\\_esc=y](https://books.google.co.in/books/about/Managerial_Economics.html?id=CxK7A AAAIAAJ&redir_esc=y)

### Course Outcomes

After the completion of the course Managerial Economics, the student will be able to:

- **COC1:** Understand the basic elements of managerial economics aspects nature and decision making.
- **COC2:** Explain the law of demand, supply forecasting, consumer durable.
- **COC3:** Understand theories of profit, profit maximization and analysis of Break Even Point.
- **COC4:** Know law of diminishing proportion, product function, Economies of scale.
- **COC5:** Understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition and Oligopoly.

Programme	: B.Com.
Year/Semester	: First Year / Second Semester
Course Title	: Tamil-II
Course Code	: DLTAM-21
No.of Credits	: 4

### Course Objectives

**CO1:**தமிழ் மொழித் திறத்தினை மாணவர்களிடையே எல்லா நிலைகளிலும் மேம்படுத்தி வளர்த்தல். செம்மொழித் தமிழின் இலக்கிய இலக்கண வளமைகளை அறிமுகம் செய்தல்

**CO2:** நல்ல தமிழ் எழுதும் பயன்பாட்டு மொழியாற்றலை வளர்த்தல்

**CO3:**எழுத்தாற்றலையும் பேச்சாற்றலையும் வளர்த்தெடுப்பதின்வழி தகவல் தொடர்பியல் மற்றும் ஊடகத்தமிழுக்கு தகுதிப்படுத்துதல்

**CO4:** மொழிபெயர்ப்பு மற்றும் கலைச்சொல்லாக்கப் பயிற்சியளித்தல்

**CO5 :**தமிழில் படைபிலக்கியத் திறத்தினை வளர்த்தெடுத்தல்

பாடக் குறியீட்டு எண்: DLTAM13

பருவம்-2, தமிழ்மொழிப்பாடம்-2, பகுதி-1, தகுதிப்புள்ளி: 4

**தாள்-2:அற இலக்கியம் – சிற்றிலக்கியம் – சிறுகதை – பயன்பாட்டுத் தமிழ்**

**தொகுதி 1 -அற இலக்கியங்கள்**

திருக்குறள் - வான் சிறப்பு (அறம்) - ஊக்கமுடைமை (பொருள்) -குறிப்பறிதல் (இன்பம்) - மூன்று அதிகாரங்கள் முழுமையும் - நாலடியார் - மூன்று பாடல்கள். (2, 3, 5) - பழமொழி நானூறு - மூன்று பாடல்கள் (74, 75, 78) - திரிகடுகம் - மூன்று பாடல்கள் (10, 12, 22) - இனியவை நாற்பது - மூன்று பாடல்கள் (1, 12, 16)

**தொகுதி 2-சிற்றிலக்கியம்**

முத்தொள்ளாயிரம் - சேரன் - வீரம் 14, 15 பாடல்கள் - சோழன் - காதல் 23, 24 பாடல்கள் - பாண்டியன் - 87, 88 பாடல்கள் - தமிழ்விடு தூது - முதல் 20 கண்ணிகள் - திருக்குற்றாலக் குறவஞ்சி -மலைவளம் கூறுதல் - முதல் 5 பாடல்கள்- முக்கூடற்பள்ளு - மூத்த பள்ளி நாட்டு வளம் 2 பாடல்கள், இளைய பள்ளி நாட்டு வளம் 2 பாடல்கள் - கலிங்கத்துப் பரணி - பாலை நிலம் பற்றிய 5 பாடல்கள்

**தொகுதி 3- சிறுகதை**

பேரறிஞர் அண்ணா - செவ்வாழை - புதுமைப்பித்தன் - கடவுளும் கந்தசாமிப் பிள்ளையும் - ஜெயகாந்தன் - யுகசந்தி - கி.ராஜநாராயணன் - கதவு - அம்பை - காட்டில் ஒரு மான்

**தொகுதி 4- பேச்சுத் தமிழ்**

பேச்சுத் திறன் - விளக்கம் - பேச்சுத்திறனின் அடிப்படைகள் - வகைகள் - மேடைப்பேச்சு - உடையாடல் - பயிற்சிகள்

## தொகுதி 5 - எழுத்துத் தமிழ், இலக்கிய வரலாறு, இலக்கணம்

கலைச் சொல்லாக்கம் - தேவைகள் - கலைச்சொற்களின் பண்புகள் - அறிவியல் கலைச் சொற்கள் - கடிதம் - வகைகள் - அலுவலகக் கடிதங்கள் - உறவுமுறைக் கடிதங்கள் - விண்ணப்பக் கடிதம் எழுதுதல்

### பார்வை நூல்கள்

1. சங்க இலக்கியங்கள் மூலமும் உரையும் /அ மாணிக்கம், வர்த்தமானன் பதிப்பகம், 2000
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 2006
3. முத்தொள்ளாயிரம் மூலமும் உரையும், பத்மதேவன், ஸ்ரீ செண்பகா பதிப்பகம், 2007
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 1972
5. குற்றாலக் குறவஞ்சி, மணிமேகலைப் பிரசுரம். ஆசிரியர் குழு, லேனா தமிழ்வாணன், 1986
6. பாடநூல் தேடலுக்கான இணையம்

<https://archive.org/>

[https://www.youtube.com/watch?v=qzKnca\\_wse8](https://www.youtube.com/watch?v=qzKnca_wse8)

<http://www.tamilvu.org/>

<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: First Year / Second Semester</b>
<b>Course Title</b>	<b>: Hindi-II</b>
<b>Course Code</b>	<b>: DLHND-20</b>
<b>No.of Credits</b>	<b>: 4</b>

### **DLHND-20-Hindi-II:Kahani , Natak and Translation**

#### **Course Objectives**

- **CO1:**To train students in translation
- **CO2:**To develop reading & writing skills
- **CO3:**To create interest towards reading different types of literature

**Block-1:** ‘ Idgah’ by Premchand’ (kahani), Translation- Definition, Types.

**Block-2:** ‘pitha ‘ by gyanranjan (kahani), Translation - Anuvadak ke gun.

**Block-3:** jamun ka ped by Krishna chander ‘ (kahani) , Translation Practice.

**Block-4:** adhi rath ke baad by Shankar shesh (naatak), Translation Practice.

**Block-5:** adhi rath ke baad by Shankar shesh (naatak), Translation Practice.

#### **Text/Reference book**

1. Adhi rath ke baad ,by Shankar shah ,kitabghar prakashan ,2000.
2. Idgah by Premchand,Bharathiya gyan peeth ,NewDelhi.
3. Jamun ka ped by Krishna Chandra, Deepak publishers, November, 2019.
4. Pitha by gyan ranjan,Rajkamal publication, January, 2018.
5. Glossary of Administrative terms ,Commission for scientific terms & Technical
6. Terminology, 2007.
7. Patralekhan kala by Dr.Shivshankar Pandey, 2018.
8. Gadya khosh

#### **Web links**

1. <https://premchandstories.in/eidgaah-story-munshi-premchand-pdf/>
2. <https://www.google.com/search?q=pitha+by+gyan+ranjan&oq=pitha+by+gya&aqs=chrome.1.69i57j0i13j0i22i30.10387j0j4&sourceid=chrome&ie=UTF-8>
3. <http://db.44books.com/2020/04/%e0%a4%86%e0%a4%a7%e0%a5%80%e0%a4%b0%e0%a4%be%e0%a4%a4-%e0%a4%95%e0%a5%87>
4. [http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9\\_/\\_%E0%A4%85%E0%A4%9C](http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9_/_%E0%A4%85%E0%A4%9C)

#### **Course Outcomes**

At the end of this course Students:

- **COC1:** will know the importance & process of translation.
- **COC2:** understand the values of elders in a family & extend their support.
- **COC3:** will know the different writing skills of authors.
- **COC4:** gain knowledge in Hindi literature.
- **COC5:** will acquire knowledge in Hindi Sahithya.

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: First Year / Second Semester</b>
<b>Course Title</b>	<b>: English-VI</b>
<b>Course Code</b>	<b>: DLENG-20</b>
<b>No.of Credits</b>	<b>: 4</b>

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### Course Objectives

- **CO1:**To improve the ability in Poetry and Short Stories
- **CO2:**To develop the Writing Comprehension
- **CO3:**To create interest towards Vocabulary and reading Grammar

### Block-1: Poetry

La Belle Dame sans Merci: A Ballad by John Keats- "Television" by Roald Dahl- "If" by Rudyard Kipling- "The Stolen Boat Ride" by Wordsworth.

### Block-2: Short Story

"The Mysterious Stranger" by Mark Twain-"A Lesson in Friendship" by Katherine Mansfield- "The Gift of the Magi by" by O. Henry

### Block-3: Writing Comprehension

Precis Writing-E-mail Writing- Report Writing

### Block-4: Vocabulary

Synonyms and Antonyms-Idioms and Phrases-Homophones and Homographs.

### Block-5: Grammar

Modal Verbs-Subject-Verb Agreement-Clauses and Phrases

### References:

1. English Grammar And Composition: An Aid For School, College And Competitive Examinations by Dr Vedmani Balraj
2. "The Gift of the Magi" Short Story by O. Henry." IvyPanda, 4 Oct. 2022, [ivypanda.com/essays/the-gift-of-the-magi-short-story-by-o-henry/](https://www.ivypanda.com/essays/the-gift-of-the-magi-short-story-by-o-henry/).
3. High School English Grammar and Composition Book by Wren & Martin
4. Martinet and Thomson – A Practical English Grammar
5. David Green: Contemporary English Grammar Structure and Usage
6. M L Tickoo and Subramanian: Intermediate Grammar, Usage and Composition

### Course Outcomes

At the end of this course Students:

- **COC1:** Improve the ability in Poetry and Short Stories.
- **COC2:** Can develop the Writing Comprehension
- **COC3:** Can create interest towards Vocabulary and reading Grammar.



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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / Second Semester</b>
<b>Course Title</b>	<b>:</b>	<b>English-II</b>
<b>Course Code</b>	<b>:</b>	<b>DLENG-21</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### Course Objectives

- **CO1:**To improve the speaking ability in English both in terms of fluency and comprehensibility
- **CO2:**To enhance students Reading, Writing, Listening and Speaking skills
- **CO3:**To enrich their vocabulary in English

### Block-1: Prose

Introduction to prose The Unexpected – Robert Lynd My Greatest Olympic Prize-Jesse Owens- If You Are Wrong, Admit It- Dale Carnegie.

### Block-2: Poetry

Introduction to forms of Poetry Pulley or The Gift of God – George Herbert The Daffodils – William Wordsworth Night of the Scorpion- Nissim Ezekiel.

### Block-3: Short Story

Introduction -The Gift of Magi- O Henry Three Questions- Leo Tolstoy-The Selfish Giant-Oscar Wilde.

### Block-4: Comprehension

Introductions -Reading Comprehension -Hints Developing- Note Making.

### Block-5: Grammar

Introduction-Degrees of Comparison -Active and Passive Voice-Direct and Indirect Speech.

### Reference Books

1. A.J. Thomson, Practical English Grammar, Oxford Publications, 1997.
2. Bas Aarts, Oxford Modern English Grammar, Oxford University Press, 2011.
3. Confluence - Anu Chitra Publications, 2018.
4. English Conversation Practice by D. H. Spencer, Oxford University Press, 2012.
5. Martin Hewings, Advanced English Grammar with Answers, Cambridge University Press, 1999.
6. Murphy Ramond, Essential English Grammar with Answers. Generic Publications, 2015.
7. Quirk, A University grammar of English, Pearson Education, 2005.
8. Wordsworth, William, and Randy Miller. Daffodils. SC Company, 1910.

9. Wren and Martin, English Grammar and Composition, S. Chand & Co, New Delhi, 4<sup>th</sup> Edition, 2012.
10. Payne, Thomas E., and Thomas Edward Payne. Understanding English grammar: A linguistic introduction. Cambridge University Press, 2011.

### **Journals**

1. Afzal, Muhammad, Asim Mahmood, and Umar Hayat. "An Analysis of Grammatical Cohesion Used in the English Essays of English Grammar and Composition for Intermediate Level." International Bulletin of Linguistics and Literature (IBLL) 4.4 (December (2021): 68-99.
2. Kolczynski, Richard G. "The Role of Grammar in Composition." Reading Improvement, 12.3 (1975): 141.
3. Longacre, Robert E. "Sentences as combinations of clauses." Language typology and syntactic description 2 (1985): 235-286.
4. Lyman, R. L. "Language, Grammar, and Composition." Review of Educational Research 2.1 (1932): 35-42.
5. Meyer, Charles. "Functional Grammar and Its Application in the composition Classroom." Journal of Teaching Writing 8.2 (1989): 147-168.
6. Munro, Pamela. "From parts of speech to the grammar." Studies in Language, International Journal sponsored by the Foundation "Foundations of Language" 30.2 (2006): 307-349.

### **Web Links**

- <https://www.cambridgeenglish.org/learning-english/parents-and-children/activities-for%20children/pre-a1-level/>
- <https://learnenglish.britishcouncil.org/vocabulary>
- <https://learnenglish.britishcouncil.org/grammar/english-grammar-reference>
- <https://learnenglish.britishcouncil.org/grammar/english-grammar-reference>
- <http://www.bchmsg.yolasite.com/skills.php>

### **Course Outcomes**

After the completion of the course English II, the student will be able to

- **COC1:** Analyze and appreciate the literariness found in the given text
- **COC2:** Develop the overall comprehending and writing skills
- **COC3:** Analyze and interpret the given short story and drama with close reading
- **COC4:** Use language for speaking and writing with confidence in an intelligible and acceptable manner
- **COC5:** Write simple sentences without committing error of spelling or grammar

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / Second Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Financial Accounting-II</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-21</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To provide a balanced and comprehensive framework.
- **CO2:** To enable students to acquire the requisite knowledge and skills.
- **CO3:** To appraise current practice critically and to evaluate proposed changes from the theoretical base.

### **Block-1: Branch Accounts**

Branch accounts – Objectives of branch accounts – Types of branches - Dependent branches – Independent branch – Foreign Branch - Accounting system.

### **Block-2: Departmental Accounts**

Departmental accounts – Accounting procedure – Methods and Techniques of Departmental Accounting - Final Accounts, Including Balance Sheet - Allocating procedure – Allocation of common expenses – Interdepartmental transfer.

### **Block-3: Accounts Relating To Hire- Purchase and Instalment System**

Hire purchase – Hire purchase trading account – Stock and debtor system – Instalment Purchase System - Default and Repossession - Methods of Computation of Profit.

### **Block-4: Admission, Retirement and Death of a Partner**

Partnership fundamentals– Admission – Retirement – Death of a partner.

### **Block-5: Dissolution, Insolvency and Gradual Realisation and Piece Meal Distribution**

Dissolution of partnership firm – Dissolution accounts – Insolvency of partners – Gradual realization of assets and piecemeal distribution.

### **References Books**

1. Hanif and A. Mukherjee, “Financial Accounting- II”, McGraw Hill, 2018
2. P.C. Tulsian, “Financial Accounting”, 2002
3. T. Horngren Charles, L. Sundern Gary, A. Elliott John, R. Philbrick Danna, “Introduction to Financial Accounting”, 2017
4. Barry Elliott and Jamie Elliott, “Financial Accounting and Reporting”, 19 th Edition, Kindle Edition, 2019.
5. Matulich, S. & Heitger, L.E., “Financial Accounting”, New York: McGraw Hill Book Company, 1990.
6. Charles T. Horngren’ “Financial Accounting”, Revised Edition, 1997.
7. Asish K. Bhattacharyya, “Essentials of Financial Accounting”, 2020.

8. Accounting Made Simple, Mike Piper, 2012.
9. Briston, R.J., Introduction to Accountancy and Finance, London: The Macmillan Press Ltd., 2017.
10. Vibrant Publishers, “Financial Accounting Essentials You Always Wanted To Know”, 2017.
11. John Gabriel. S and Marcus. A. “Financial Accounting” - Edition 2010, Tata McGraw Hill Education Pvt Ltd, 2010.
11. Patil, V.A. & Korlahalli, Principles and Practice of Book-Keeping, New Delhi: R. Chand & Co., 2018.
12. Grewal T.S. Double Entry Book-Keeping, New Delhi: Sultan Chand & Sons, 2018.

### **E – Journals**

1. Anne Beatty, Scott Liao, Financial accounting in the banking industry: A review of the empirical literature, Journal of Accounting and Economics, 2014
2. Philippe J.C. Lassou, Trevor Hopper, Collins Ntim, Accounting and development in Africa, <https://doi.org/10.1016/j.cpa.2020.102280>, 2021.
3. Charl de Villiers, Pei-Chi Kelly Hsiao, A review of accounting research in Australasia, 2018.

### **Web Links**

- <https://youtu.be/vZyxxj0QizM>
- <https://youtu.be/F-p8g1TsSGw>
- <https://youtu.be/aPzAtdcSwx8>
- <https://youtu.be/mUHy33I9s8c>

### **Course Outcomes**

After the completion of the course Financial Accounting II, the student will be able to:

- **COC-1:** Explaining Branch accounting concepts and its objectives & Types
- **COC-2:** Solving Departmental accounting problems by explaining allocation procedure, allocation of common expenses and interdepartmental transfer.
- **COC-3:** Analysing Hire purchase problems by using hire purchase Trading account, stock & Debtors system and also to study Installment system,
- **COC-4:** Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.
- **COC-5:** To develop idea about dissolution of partnership and procedures.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / Second Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Human Resource Management</b>
<b>Course Code</b>	<b>:</b>	<b>DCBBA-22</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To Understand the success in today's competitive business environment is increasingly the function of effective management of its resources, particularly, employee.
- **CO2:** To aware the basic aspects of human resource management to understand the functioning of human resource management in an organizational setting
- **CO3:** To know the basic concepts, functions and processes of human resource management to students and to create an awareness of the role, functions and functioning of human resource department of the organizations.

### **Block-1: Human Resource Management Background and Concepts**

The Changing Social Context and Emerging Issues - The Concept and Functions of Human Resource Management - Structuring Human Resource Management.

### **Block-2: Getting Human Resources**

Job Analysis and Job Design - Human Resource Planning - Attracting the Talent: Recruitment, Selection, Outsourcing - Socialization, Mobility and Separation.

### **Block-3: Performance Management and Potential Assessments**

Competency Mapping - Performance Planning and Review - Potential Appraisal, Assessment Centres and Career and Succession Planning - HR Measurement and Audit.

### **Block-4: Human Resource Development**

Human Resource Development System – Training - Mentoring and Performance Coaching.

### **Block-5: Employee Welfare and Reward Management**

Laws Covering Wages- Welfare and Benefits - Reward Management.

### **References Books:**

1. "Fundamentals of Human Resource Management" by David A. DeCenzo, Stephen P. Robbins, and Susan L. Verhulst
2. "Managing Human Resources" by Luis R. Gomez-Mejia, David B. Balkin, and Robert L. Cardy
3. "Strategic Human Resource Management: Theory and Practice" by John Bratton and Jeffrey Gold
4. "The Handbook of Human Resource Management" edited by Brian Towers and Duncan Watson

5. "Human Resource Management: Theory and Practice" by John M. Ivancevich and Robert Konopaske
6. "Human Resource Management: Gaining a Competitive Advantage" by Raymond A. Noe, John R. Hollenbeck, Barry Gerhart, and Patrick M. Wright

**Journals:**

1. Omid, A., & Dal Zotto, C. (2022). Socially Responsible Human Resource Management: A Systematic Literature Review and Research Agenda. *Sustainability*, 14(4), 2116. Wood, S. (1999). Human resource management and performance. *International journal of management reviews*, 1(4), 367-413.
2. Omid, A., & Dal Zotto, C. (2022). Socially Responsible Human Resource Management: A Systematic Literature Review and Research Agenda. *Sustainability*, 14(4), 2116.
3. Popescu, C. R. G., & Kyriakopoulos, G. L. (2022). Strategic Human Resource Management in the 21st-Century Organizational Landscape: Human and Intellectual Capital as Drivers for Performance Management. *COVID-19 Pandemic Impact on New Economy Development and Societal Change*, 296-323.
4. Cross, D., & Swart, J. (2022). The (ir) relevance of human resource management in independent work: Challenging assumptions. *Human Resource Management Journal*, 32(1), 232-246.
5. Hamid, Z., Muzamil, M., & Shah, S. A. (2022). Strategic human resource management. In *Research Anthology on Human Resource Practices for the Modern Workforce* (pp. 1- 16). IGI Global.
6. James, A. T., Kumar, G., Tayal, P., Chauhan, A., Wadhawa, C., & Panchal, J. (2022). Analysis of human resource management challenges in implementation of industry 4.0 in Indian automobile industry. *Technological Forecasting and Social Change*, 176, 121483.
7. Kusumawardani, R. P., & Agintiara, M. (2015). Application of fuzzy AHPTOPSIS method for decision making in human resource manager selection process. *Procedia computer science*, 72, 638-646.
8. Krishnan, S. K., & Singh, M. (2011). Strategic human resource management: A three-stage process model and its influencing factors. *South Asian Journal of Management*, 18(1), 60- 82.
8. Mayrhofer, W., Brewster, C., & Morley, M. (2000). The concept of strategic European human resource management. In *New challenges for European human resource management* (pp. 3-33). Palgrave Macmillan, London.
9. Brewster, C. (2017). The integration of human resource management and corporate strategy. *Policy and practice in European human resource management*, 22-35.

## Web Links

1. <https://nptel.ac.in/courses/122105020>
2. [https://onlinecourses.nptel.ac.in/noc20\\_mg15/preview](https://onlinecourses.nptel.ac.in/noc20_mg15/preview)
3. [https://onlinecourses.swayam2.ac.in/cec21\\_mg06/preview](https://onlinecourses.swayam2.ac.in/cec21_mg06/preview)
4. <http://www.articlesbase.com/training-articles/evolution-of-humanresourcemanagement->
5. <http://www.articlesbase.com/training-articles/evolution-of-humanresourcemanagement->
6. <http://www.managementparadise.com/forums/human-resourcesmanagement-hr/1133->
7. <http://www.shrmindia.org/strategic-hrm>

## Course Outcomes

After the completion of the course Human Resource Management, the student will be able to:

- **COC1:** Synthesize information regarding the effectiveness of recruiting methods and the validity of selection procedures, and make appropriate staffing decisions.
- **COC2:** Design a training program using a useful framework for evaluating training needs, designing a training program, and evaluating training results.
- **COC3:** Properly interpret salary survey data and design a pay structure with appropriate pay grades and pay ranges.
- **COC4:** Evaluate a company's implementation of a performance-based pay system.
- **COC5:** Demonstrate knowledge of employee benefit concepts, plan design, administrative considerations and regulations governing employee benefit practices.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / Second Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Organizational Behaviour</b>
<b>Course Code</b>	<b>:</b>	<b>DCBBA-23</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To gain a solid understanding of human behaviour in the workplace from an individual, group, and organizational perspective.
- **CO2:** To obtain frameworks and tools to effectively analyse and approach various organizational situations.
- **CO3:** To understand individual behavior in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories.

### **Block-1: Introduction to Organisational Behaviour**

Definition- Need for and Importance of Organizational Behaviour – Nature and Scope – Frame Work – Organizational Behaviour Models.

### **Block-2: Organisational Behaviour and Individual Perspective-I**

Introduction to Individual Behaviour - Introduction to Learning-Theories of Learning- Personality and Its Theories- Theories of Personality- Personality Characteristics in Organisations- Perception- Perceptual Process- Frequently Used Shortcuts in Judging Others- Individual Decision-Making and Perceptual Errors.

### **Block-3: Organisational Behaviour and Individual Perspective-II**

Attitudes and Values- Introduction to Attitudes- Characteristics of Attitudes- Functions of Attitude- Sources and Types of Attitudes- Attitude Formation- Motivation- Introduction to Motivation- Motivation Theories- Leadership - Importance of Leadership.

### **Block-4: Group Dynamics**

Group Behaviour-Group Behaviour -Group Properties- Communication - Team Building Conflict Management.

### **Block-5: Organisational Culture and Change**

Introduction- Organisational Culture-Organisational Change.

### **Reference Books:**

1. K. Ashwathappa, Organisational Behaviour, Himalaya Publishing House, 2005.
2. Anjali Ghanekar, Organisational Behaviour, Everest Publications, 2001.
3. J. Jayashankar – Organisational Behaviour, Margham Publications, 2011.



**Journals:**

1. Schermerhorn, Hunt and Osborn, Organisational behavior, John Wiley, 9th Edition, 2008.
2. UdaiPareek, Understanding Organisational Behaviour, 2nd Edition, Oxford Higher Education, 2004.
3. Mc Shane & Von Glinov, Organisational Behaviour, 4th Edition, Tata McGraw Hill, 2007.
4. Hellrigal, Slocum and Woodman, Organisational Behavior, Cengage Learning, 11th Edition 2007
5. Ivancevich, Konopaske & Maheson, Organisational Behaviour & Management, 7th edition, Tata McGraw, 2013

**Web Links:**

- <https://onlinelibrary.wiley.com/journal/10991379>
- [https://www.iare.ac.in/sites/default/files/IARE\\_MOB\\_Lecture%20\\_Notes\\_0.pdf](https://www.iare.ac.in/sites/default/files/IARE_MOB_Lecture%20_Notes_0.pdf)

**Course Outcomes:**

At the end of the course, the students would be able to:

- **COC1:** Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization
- **COC2:** Identify the various leadership styles and the role of leaders in a decision-making process.
- **COC3:** Demonstrate how the organizational behavior can integrate in understanding the motivation behind behavior of people in the organization.
- **COC4:** Analyse the complexities associated with management of individual and group behavior in the organization.
- **COC5:** Explain organizational culture and describe its dimensions and discuss the implementation of organizational change

Programme	: B.Com.
Year/Semester	: Second Year / Third Semester
Course Title	: Tamil-III
Course Code	: DLTAM-31
No.of Credits	: 4

### Course Objectives

**CO1:** தமிழ் மொழித் திறத்தினை மாணவர்களிடையே எல்லா நிலைகளிலும் மேம்படுத்தி வளர்த்தல். செம்மொழித் தமிழின் இலக்கிய இலக்கண வளமைகளை அறிமுகம் செய்தல்

**CO2:** நல்ல தமிழ் எழுதும் பயன்பாட்டு மொழியாற்றலை வளர்த்தல்

**CO3:** எழுத்தாற்றலையும் பேச்சாற்றலையும் வளர்த்தெடுப்பதின்வழி தகவல் தொடர்பியல் மற்றும் ஊடகத்தமிழுக்கு தகுதிப்படுத்துதல்

**CO4:** மொழிபெயர்ப்பு மற்றும் கலைச்சொல்லாக்கப் பயிற்சியளித்தல்

**CO5:** தமிழில் படைபிலக்கியத் திறத்தினை வளர்த்தெடுத்தல்

பாடக் குறியீட்டு எண்: DLTAM31

பருவம்-3, தமிழ்மொழிப்பாடம்-3, பகுதி-1, தகுதிப்புள்ளி: 4

### தாள்-3-பக்தி இலக்கியம் – காப்பியம் – புதினம் - மொழிபெயர்ப்பு

#### தொகுதி 1-பக்தி இலக்கியம்

மாணிக்கவாசகர் - திருவாசகம் - மூன்று பாடல்கள் - புல்லாகி பூடாகி (சிவபுராணம்) - எல்லாப் பிறப்பும் (சிவபுராணம்) - உற்றாரை யான் வேண்டேன் (திருப்பலம்பல்) - ஆண்டாள் - திருப்பாவை - மூன்று பாடல்கள் (1, 3, 4) - மார்கழித் திங்கள் ... (பாசுரம் 1) - ஓங்கி உலகளந்த... (பாசுரம் 3) - ஆழிமழைக் கண்ணா... (பாசுரம் 4) - வீரமாமுனிவர் - தேம்பாவணி - மூன்று பாடல்கள் - நீ ஒரு தாய்; ஒரு தாதையும் நீ (698 - சூசை இறைவனின்தாயைப்போற்றுதல்) - அணிக் கலத்து அழகு அழுந்திய (1089 - வானவர் இயேசு நாமத்தைப் போற்றி வணங்கிய செய்தி) - வான் புறத்து இலகும் செஞ் சுடர் காண (3510 - இறைவன் சூசை முனிவர்க்கு ஏழு மணிகள் புறத்தில் ஒளிவிடும் முடியைச் சூட்டுதல்) - குணங்குடி மஸ்தான் சாகிபு - பராபரக் கண்ணி 1-10 கண்ணிகள் - திருமூலர் - திருமந்திரம் - மூன்று பாடல்கள் - உடம்பார் அழியின் உயிரார் அழிவர் (திருமந்திரம்: 724) - படமாடக் கோயில் பகவற்கு ஒன்று ஈயில் (திருமந்திரம்: 1857) - மரத்தை மறைத்தது மாமத யானை (திருமந்திரம்: 2290) - இராமலிங்க அடிகள் - திருவருட்பா - மூன்று பாடல்கள் - எத்துணையும் பேதமுறா... (5297) - ஒருமையுடன் நினது திருமலரடி நினைக்கின்ற (2938) - கோடையிலே... (4091)

#### தொகுதி 2-காப்பியம்-1

சிலப்பதிகாரம் - அடைக்கலக் காதை - (தெரிவுசெய்யப்பட்ட பாடல் அடிகள் 120-199) - சீவக சிந்தாமணி - விமலையார் இலம்பகம்

#### தொகுதி 3-காப்பியம்-2

கம்பராமாயணம் – மந்தரை சூழ்ச்சிப் படலம் - பெரியபுராணம் பூசலார் நாயனார் புராணம்

#### தொகுதி 4- புதினம்

கல்மரம் - கோ. திலகவதி

#### தொகுதி 5- மொழிபெயர்ப்பு, இலக்கணம், இலக்கிய வரலாறு

அலுவல்சார் மொழிபெயர்ப்பு - இலக்கணக் குறிப்பு - பாடம் தழுவிய இலக்கிய வரலாறு - பக்தி இலக்கியம் – காப்பியம் – புதினம்

#### பார்வை நூல்கள்

1. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., சாகித்திய அக்காதெமி , புது தில்லி
2. தமிழ் நடைக் கையேடு, மொழி அறக்கட்டளை
3. பயன்பாட்டுத் தமிழ், முனைவர் அரங்க இராமலிங்கம் முனைவர் ஒப்பிலா மதிவாணன், சென்னை பல்கலைக்கழகம், 2007
4. மொழிபெயர்ப்பியல் அடிப்படைகள், கா. பட்டாபிராமன், யமுனைப் பதிப்பகம், திருவண்ணாமலை
- 5 பாடநூல் தேடலுக்கான இணையம்
  - <http://www.tamilvu.org/library>
  - <https://www.tamildigitallibrary.in/book>

<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Second Year / Third Semester</b>
<b>Course Title</b>	<b>: Hindi-III</b>
<b>Course Code</b>	<b>: DLHND-30</b>
<b>No.of Credits</b>	<b>: 4</b>

### **DLHND-31-Hindi-III: Ancient and Medieval Poetry, Hindi Sahitya ka Ithihas**

#### **Course Objectives**

- **CO1:**To enrich the knowledge of students through Tamil literature.
- **CO2:**To enable them to learn ancient poems.
- **CO3:**To develop interest in learning history of hindi literature.

**Block-1:** ‘Thirukkural’, Hindi Sahitya ka ithihas (aadikal).

**Block-2:** ‘Kabir ke pad’, Hindi Sahitya ka ithihas (aadikal).

**Block-3:** ‘Sur ke pad’, Hindi Sahitya ka ithihas (bhakthi kal).

**Block-4:** Thulsi ke pad, Hindi Sahitya ka ithihas ( bhakthi kal).

**Block-5:** Rahim ke dohe , Hindi Sahitya ka ithihas (Rithikal).

#### **Text / Reference books**

1. Thirukkural translation by Venkata Krishnan.
2. Ramcharitha manas, Githa press , Gorakhpur by Sri Hanuman Prasad.
3. Sur Sanchayitha by Rajkamal prakashan , New Delhi.
4. Padya khosh.
5. Hindi Sahitya ka Ithihas by Dr.Nagendra, Dr.Hardayal , Noida.

#### **Web links**

1. [http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9\\_/\\_%E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF](http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9_/_%E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF)
2. [http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9\\_/\\_%E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF](http://gadyakosh.org/gk/%E0%A4%A6%E0%A5%87%E0%A4%B5%E0%A5%80%E0%A4%B8%E0%A4%BF%E0%A4%82%E0%A4%B9_/_%E0%A4%85%E0%A4%9C%E0%A5%8D%E0%A4%9E%E0%A5%87%E0%A4%AF)

#### **Course Outcome**

At the end of this course Students:

- **COC1:** will know the valuable messages in Thirukkural.
- **COC2:** will be interested in knowing ancient poems.
- **COC3:** gain knowledge in Hindi literature.
- **COC4:** will know the difference between Hindi and the languages used by ancient poets.
- **COC5:** will be familiar with different styles of poetry writing.

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: First Year / Second Semester</b>
<b>Course Title</b>	<b>: English-VII</b>
<b>Course Code</b>	<b>: DLENG-30</b>
<b>No.of Credits</b>	<b>: 4</b>

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### Course Objectives

- **CO1:**To improve the ability in Poetry and Short Stories
- **CO2:**To develop the Writing Comprehension
- **CO3:**To create interest towards reading Vocabulary and Grammar

### Block-1: Poetry

“Ecology” by A K Ramanujan-“Television” by Roald Dahl-“If” by Rudyard Kipling-“The Stolen Boat Ride” by Wordsworth.

### Block-2: Short Story

“The Mysterious Stranger” by Mark Twain-“A Lesson in Friendship” by Katherine Mansfield-“The Gift of the Magi by” by O. Henry.

### Block-3: Writing Comprehension

Precis Writing -E-mail Writing- Report Writing.

### Block-4: Vocabulary

Synonyms and Antonyms- Idioms and Phrases- Homophones and Homographs.

### Block-5: Grammar

Modal Verbs- Subject-Verb Agreement- Clauses and Phrases.

### References:

1. English Grammar and Composition: An Aid for School, College and Competitive Examinations by Dr Vedmani Balraj .
2. "The Gift of the Magi" Short Story by O. Henry." Ivy Panda, 4 Oct. 2022, [ivypanda.com/essays/the-gift-of-the-magi-short-story-by-o-henry/](http://ivypanda.com/essays/the-gift-of-the-magi-short-story-by-o-henry/).
3. High School English Grammar and Composition Book by Wren & Martin.
4. Martinet and Thomson – A Practical English Grammar.
5. David Green: Contemporary English Grammar Structure and Usage.
6. M L Tickoo and Subramanian: Intermediate Grammar, Usage and Composition.

### Course Outcomes

At the end of this course Students:

- **COC1:** Improve the ability in Poetry and Short Stories.
- **COC2:** Develop the Writing Comprehension.
- **COC3:** Create interest towards reading Vocabulary and Grammar.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Third Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Business Statistics</b>
<b>Course Code</b>	<b>:</b>	<b>DCBMS-31</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To develop the student's ability to deal with numerical and quantitative issues in business.
- **CO2:** To Enable the use of statistical, graphical and algebraic techniques wherever relevant.
- **CO3:** To understand the Statistical applications in Business and Management.

### **Block-1: Diagrammatic and Graphical Representation of Data**

Introduction – Scope and Limitations of Statistical methods- Collection of data-Classification of data-Tabulation- Diagrammatic representation of data- Simple bar diagram, Multiple bar diagram, Percentage bar diagram and Pie diagram- Graphical representation of data- Histogram, Frequency polygon and curves- Ogives.

### **Block-2: Measure of Central Tendency**

Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion- Range, Quartile Deviation, Standard Deviation and Coefficient of variation.

### **Block-3: Measure of Dispersion**

Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion- Range, Quartile Deviation, Standard Deviation and Coefficient of variation.

### **Block-4: Index Numbers and Time Series Analysis**

Time Series analysis: Component of Time Series-Measurement of trend-Method of Semi-Averages, Moving averages method, Index numbers: Types of index number, Laspeyre's method, Paasche's method, Fisher's method-Test of adequacy of index number formulae: Time reversal test and Factor reversal test– Simple problems.

### **Block-5: Correlations and Regression Analysis**

Correlation: Types of Correlation-Methods of studying correlation- Scatter diagram method, Karl Pearson's Coefficient of correlation, Spearman's Rank Correlation Coefficient. Regression: Regression Lines and Regression equations - simple problems.

### **Reference Books**

1. Berenson M., Levine D., Szabat K.A. and Krehbiel T.C. Basic Business Statistics: Concepts and Applications, Pearson Higher Education AU (2012).
2. Bernsen M.L.And Levine D.M. Basic Business Statistics, Prentice-Hall Englewood Cliffs New jersey (1996).
3. Elhance, D.N. Fundamentals of Statistics. Allahabad: KitabMahal, (2007).
4. Groebner D.F., Shannon P.W., Fry P.C. and Smith K.D. Business Statistics, Pearson Education (2008).

5. Gupta, S.P. and M.P. Gupta, Business Statistics, Sultan Chand & Sons: New Delhi (2000).
6. McEvoy, David M. A Guide to Business Statistics, John Wiley and Sons (2018).
7. Richard I. Levin and David S. Rubin, Statistics for Management. Prentice Hall of India Pvt. Ltd., New Delhi (1996).
8. Sharpe N.R., De Veaux R.D., Velleman P.F., Wright D. and Bock D.E. Business Statistics, Boston, MA: Addison Wesley (2010).
9. Vittal.P.R 'Mathematical Statistics', Margham Publications, Chennai (2002).
10. Webster, An Applied Statistics for Business and Economics, Homewood, IL: Irwin (1992).

### **Journals**

1. Bell, James A. "Statistics anxiety and business statistics: The international student." Education 129.2 (2008): 282- 287.
2. Dancer, Diane, Kellie Morrison, and Garth Tarr, "Measuring the effects of peer learning on students' academic achievement in first-year business statistics." Studies in Higher Education 40.10 (2015): 1808-1828.
3. Dutton, John, and Marilyn Dutton. "Characteristics and performance of students in an online section of business statistics." Journal of Statistics Education 13.3 (2005).
4. Hillmer, Steven C. "A problem-solving approach to teaching business statistics." The American Statistician 50.3 (1996): 249-256.
5. Shanker, Melissa Carey, and Joseph H. Astrachan, "Myths and realities: Family businesses' contribution to the US Economy-A framework for assessing family business statistics." Family business review 9.2 (1996): 107-123.

### **Web Links:**

- <http://kamarajcollege.ac.in/Department/Commerce/II%20Year/002%20Core%206%20-%20Business%20Statistics%20-%20III%20Sem.pdf>
- <https://www.khanacademy.org/math/statistics-probability/describing-relationshipsquantitative-data/more-on-regression/v/regression-line-example>
- <https://www.khanacademy.org/math/probability/xa88397b6:scatterplots/estimatingtrend-lines/v/correlation-and-causality>

### **Course Outcomes**

After the completion of the course Business Statistics, the student will be able to:

- **COC1:** Understand the key terminology, concepts tools and techniques used in Statistical analysis.
- **COC2:** Evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion.
- **COC3:** Understand and critically discuss the issues surrounding of correlation and Regression.
- **COC4:** Evaluate range of problems using the techniques by time series and index numbers of data.
- **COC5:** Analyze the uses and limitations of Testing of hypothesis.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Third Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Business Law</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-32</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To create the knowledge of Legal perspective and its practices to improve the business.
- **CO2:** To describe the nature and classes of contracts.
- **CO3:** To identify the elements needed to create a contract.
- **CO4:** To read, interpret the various act related to business, property and business.
- **CO5:** To identify the rights related to copyrights and patents.

### **Block-1: Indian Contract 1872**

Introduction to Legal Business Environment and Indian Contract Act- Formation of Contracts- Definition -Meaning of Contract and Agreement - Essential elements of a valid Contract- Principles of Contract Laws- Rules Related to offer and acceptance- Rules Related to Free Consent- Consideration- Lawful Object and Capacity of the parties- Classification of Contracts- Quasi Contracts and its types- Remedies for breach of Contract- Suit for Damages-Discharge of contract.

### **Block-2: Special Contract Act**

Introduction to Contract Management- Performance of Contract- Sale of Goods Act- Doctrine of caveat emptor -Distinction between Sale agreement to sell and hire purchase- Condition & Warranty- Types of Goods- Rights of Unpaid seller- Laws of Agency- types of agent- Duties and Rights of Principal, Duties and Rights of Agent - Creation of Agency Termination of agency- Bailment- Pledge- Guarantee- Indemnity.

### **Block-3: Transfer of Property Act**

Introduction - Rules of Transfer of Property in goods- Consumer Protection Act-Rights of Consumer- Remedies available in consumer protection Act- Performance of Contract- Business Organizations- Hindu Undivided Family- Partnership Kinds of partnership- Sole Proprietorship.

### **Block-4: IPR & Negotiable Instrument Act**

Intellectual Property- Concept- Copy Rights- Trade Mark- Trade Secret- Guidelines to protect IPR- Procedure to file IPR- Negotiable Instruments Act- Definition- Essential Lecture- Characteristics of a Negotiable Instrument- Promissory Note-Bill of Exchange- Cheque- Types of crossing- Discharge of Negotiable Instruments.



## **Block-5: Companies Act 2013**

Introduction - Company Meaning-Definition- Concept Characteristics of Company- Memorandum of Association Articles of association- Prospectus- Powers and legal position of Directors- Classification of Company- Other Kinds of companies- Private Company and, Public Company- Appointment -Board -M.D and Chairman - Their powers- Winding up of company.

### **Reference Books**

1. Balachandran V., Legal Aspects of Business, Tata McGraw Hill, 2011
2. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2020
3. Ravinder Kumar– Legal Aspect of Business. – Cengage Learning, 2nd Edition-2011.

### **Web Links**

- <https://www.indiastudychannel.com/resources/.6169-What-Legal-Environment.aspx>
- <https://www.lawteacher.net/free-law-essays/international-law/the-law-that-regulatesbusinesses-in-united-state-of-america-international-law-essay.php>

### **Course Outcomes**

At the end of the course, the students will be able to:

- **COC1:** Draft a simple employment contract
- **COC2:** Arrange the basics elements of contracts and classifications of contract
- **COC3:** Improve their awareness and knowledge about functioning of local business.
- **COC4:** Improve their awareness and knowledge about functioning of global business.
- **COC5:** Gather knowledge on movement of business enterprises.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Third Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Corporate Accounting - I</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-33</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To facilitate the understanding of Company Accounts in General
- **CO2:** To motivate the students to understand the various provisions of the companies Act
- **CO3:** To develop skill related to critical thinking and problem solving
- **CO4:** To give them an exposure to calculate the value of goodwill and shares.

### **Block-1: Issue of Shares and Debentures & Underwriting**

Issue of Shares and Debentures – Various Kinds of Issues – Forfeiture – Re-issue – Underwriting of Shares and Debentures.

### **Block-2:Redemption of Preference Shares and Debentures & Profits Prior to Incorporation**

Redemption of Preference Shares and Debentures – Purchase of Business – Profits Prior to Incorporation – Treatment of Profit or Loss Prior to Incorporation.

### **Block-3: Company Final Accounts**

Preparation of Company Final Accounts – Company Balance Sheet Preparation – Computation of Managerial Remuneration.

### **Block-4: Valuation of Goodwill and Shares, Financial Reporting**

Valuation of Goodwill and Shares – Factors Affecting value of Goodwill – Methods of Valuation of Shares – Computation of Valuation of Goodwill and Shares.

### **Block-5: Alteration of Share Capital and Internal reconstruction**

Alteration of Share Capital – Internal Reconstruction and Reduction of Capital – Different kinds of Alteration of Share Capital – Procedure for Alteration / Reducing Share Capital – Accounting - Entries For Alteration And Reduction of Share Capital.

### **References-Books**

1. Dr. K. K. Varma, 2008, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition.
2. Dr. Goel, 2009, Corporate Accounting, Excel Books India, Corporate Accounting, McGraw Hill Education.
3. Dr. S. Kr.Paul & Chandri Paul, 2010, “Corporate Finance”, New Central Book Agency (P) Ltd, Rajasekaran & Lalitha, “Corporate Accounting”, Pearson Education India.
4. Dr. Tulsian P.C. & Tulsian Bharat, 2017, Corporate Accounting, Publisher S. Chand Publishing, (2017)
5. Dr. S. K. Singh, Dr. B. K. Mehta, (2018), Corporate Accounting, SBPD Publications, 02-Jul- 2020 Advanced Corporate Accounting Dr. Ruqsana Anjum, McGraw Hill Education; First edition.

6. Dr. S.M. Shukla, Dr. K.L. Gupta, 2022, Corporate Accounting, Sathya Bhavan Publication Agra.
7. Dr. A. Karim, Dr. S.S. Khanuja, Dr. Jagannath Saha, 2022, Corporate Accounting, SBPD Publishing House, ISBN: 9789390498482, Edition: 1, 2022
8. M Hanif, A Mukherjee, 2019, Fundamentals of Corporate Accounting, McGraw Hill India, ISBN: 9789353167059, 9353167051, Edition: 1.
9. Mahesh P.S, 2022, Corporate Accounting, Maximum Publishers, and ISBN: 9789391879174.
10. S.N.S. Zad, 2019, Corporate & Management Accounting, Taxmann Publications, ISBN: 9789391596347, 4th Edition.

### **Journals**

1. Bhabatosh Banerjee, 2002, Regulation of Corporate Accounting and Reporting in India, volume 7, Elsevier Publication.
2. Byunghoon Jin - Impact of managerial incentive structure on operating asymmetries and accruals Pages: 111- 123 First Published: 03 November 2021
3. Dongliang Lei, Jiabin Liu - The role of financial reporting quality in selecting new audit committee member - Pages: 52-71 First Published: 03 November 2021
4. Emilio Abad-Segura and Mariana-Daniela González-Zamar, 2020, Research Analysis on Emerging Technologies in Corporate Accounting, Mathematics 2020, 8(9), 1589.
5. Robert M. Grant Massimo Visconti, 2006, the Strategic Background to Corporate Accounting Scandals, Elsevier Publication. Volume 39, Issue 4, August 2006, Pages 361-383.

### **Web Links**

- <https://www.oreilly.com/library/view/corporate-accounting/9788131754511/>
- <https://onlinelibrary.wiley.com/doi/epdf/10.1002/jcaf.22529>
- <https://testbook.com/learn/corporate-accounting>
- <https://testbook.com/learn/corporate-accounting>
- <https://doi.org/10.3390/math8091589>
- [https://www.academia.edu/23948461/Important\\_notes\\_in\\_corporate\\_accounting\\_policies\\_promulgated\\_under\\_the\\_circular](https://www.academia.edu/23948461/Important_notes_in_corporate_accounting_policies_promulgated_under_the_circular)
- <https://testbook.com/learn/corporate-accounting>

### **Course Outcomes**

After the completion of the course Corporate Accounting - I, the student will be able to:

- **COC1:** To give outline on issue of shares and debentures
- **COC2:** To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation
- **COC3:** To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration
- **COC4:** Apply their knowledge for the valuation of shares and debentures
- **COC5:** Develop ideas for the alteration of share capital

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Third Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Environmental Studies</b>
<b>Course Code</b>	<b>:</b>	<b>DEVS-031</b>
<b>No.of Credits</b>	<b>:</b>	<b>2</b>

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### **Course Objectives**

- **CO1:** To inculcate the importance of environmental pollution preservation of nature and environmental management for human welfare.
- **CO2:** To make the students to learn about environment and the pollutants.

### **Block-1: Introduction of Environmental Studies**

Renewable and non-renewable resources - Natural resources and associated problems- Forest resources: Use and over-exploitation, deforestation- Case studies, Timber extraction, mining, dams and their effects on forest and tribal people- Water resources: Use and overutilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources- Case studies- Food resources: World Food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer- pesticide problems, water logging, salinity, case studies-Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources- Case studies- Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources- Equitable use of resources for sustainable lifestyles.

### **Block-2: Eco System & Biodiversity**

Concept of an ecosystem. - Structure and function of an ecosystem Producers, consumers and decomposers. -Energy flow in the ecosystem. Ecological succession. - Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the ecosystem- Forest ecosystem - Grassland ecosystem - Desert ecosystem - Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)- Introduction–Definition, genetic, species and ecosystem diversity- Biogeographical classification of India-Value of biodiversity: consumptive use- productive use, social, ethical, aesthetic and option values - Biodiversity at global, National and local levels- India as a mega diversity nation- Hot-spots of biodiversity- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### **Block-3:Environmental Pollution, Human Population and the Environment**

Definition- Cause- effects and control measures- Air pollution -Water pollution - Soil pollution - Marine pollution -Noise pollution - Thermal pollution - Nuclear hazards- Solid waste Management- Causes, effects and control measures of urban and industrial wastes- Role of an individual in prevention of pollution- Pollution case studies- Disaster management- floods, earthquake, cyclone and landslides-Population growth, variation among nations- Population explosion – Family Welfare Programme- Environment and human health. Human Rights- Value

Education- HIV/AIDS- Women and Child Welfare-Role of Information Technology in Environment and human health-Case Studies.

#### **Block-4: Social issues and the Environment**

From Unsustainable to Sustainable development, urban problems related to energy - Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns- Case Studies - Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust- Case Studies- Wasteland reclamation. Consumerism and waste products. Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act - Issues involved in enforcement of environmental legislation- Public awareness.

#### **Block V Green Business Concept and Evolution of Green Business, Field Work Visit**

Green Business Concept and evaluation of Green Business - Field work - Visit to a local area to document environmental assets river/forest/grassland/hill/mountain- Visit to a local Polluted site- Urban/Rural/Industrial/Agricultural- Study of common plants, insects, birds, Study of simple ecosystems-pond, river, hill slopes, etc.

#### **Reference Books**

1. Brusseau, M.L., Pepper, I.L., and Gerba, C.P. (2019). Environmental and Pollution Science, 3rd Edition. Academic Press, USA. (pp. 1-520).
2. Gadgil, M., and Guha, R. (1993). This Fissured Land: An Ecological History of India. University of California Press, Berkeley, USA. (pp. 1-245).
3. Raven, P.H, Hassenzahl, D.M., Hager, M.C, Gift, N.Y., and Berg, L.R. (2015). Environment, 8th Edition. Wiley Publishing, USA. (pp. 1-472).
4. Carson, Rachel. 1962. Silent Spring (Boston: Houghton Mifflin, 1962), Mariner Books, 2002.
5. Economy, Elizabeth. 2010. The River Runs Black: The Environmental Challenge to China's Future.
6. Gadgil, M. & Ramachandra, G. 1993. This fissured land: an ecological history of India. Unity of California Press.
7. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
8. Rao MN and Datta AK, 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd. 13. Raven, P.H., Hassenzahl, D.M. & Berg, and L.R. 2012. Environment. 8 the edition.
9. John Wiley & Sons Ricklefs, R. E., & Miller, G.L. 2000. Ecology. W. H. Freeman, New York.
10. Gleick, H., 1993, Water in crisis, Pacific Institute for studies in Dev., Environment & Security, Stockholm Environment Institute. Oxford Univ. Press 473p —published by

Springer and the flagship journal of the Association of Environmental Studies and Sciences.

## Journals

1. Virender Singh Phogat, Anupam Singhal, Ravi Kant Mittal & Ajit Pratap Singh, The impact of construction of hill roads on the environment, assessed using the multi-criteria approach, International Journal of Environmental Studies, Volume 79, Issue 1, P.no.1- 18, DOI: 10.1080/00207233.2021.1905298, 30th march 2021.<https://doi.org/10.1080/00207233.2021.1905298>.
2. Nicolas Schneider (2022) Population growth, electricity demand and environmental sustainability in Nigeria: insights from a vector auto-regressive approach, International Journal of Environmental Studies, Volume79, Issue 1, P.no. 149-176, DOI: 10.1080/00207233.2021.1905317, 13th April 2021.<https://doi.org/10.1080/00207233.2021.1905317>
3. Sutee Chowrong, Lertsak Suemram, Bundit Tengjaroenkul, Manop Sriuttha, Isara Patawang & Lamyai Neeratanaphan Chromosomal aberration and genetic differentiation of *Oreochromis niloticus* affected by heavy metals from an iron ore mine area, International Journal of Environmental Studies, DOI: 10.1080/00207233.2022.2050573, 14<sup>th</sup> March 2022 <https://doi.org/10.1080/00207233.2022.2050573>.

## Web Links:

- <https://easyengineering.net/ge6351-environmental-science-and>
- <https://learnengineering.in/ge8291-environmental-science-and-engineering>

## Course Outcomes

After the completion of the course environmental studies, the student will be able to:

- **COC1:** Understand the nature and facts about environment and the key concepts from environment studies.
- **COC2:** Implement scientific, technological, economic solutions to environmental problems and appreciate concepts and methods from renewable and non-renewable sources.
- **COC3:** Know about the interrelationship between living organisms and environment and Food Chains, and historical context to environmental issues and the links between human and natural systems.
- **COC4:** Understand the integrated sand biodiversity, natural resources, pollution control and waste management and Consumers and environmental actors in a complex, inter connected world.
- **COC5:** Understand how various financial services like banking services and Insurance Services operate in the Indian context.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Third Semester</b>
<b>Course Title</b>	<b>:</b>	<b>English for Competitive Examinations</b>
<b>Course Code</b>	<b>:</b>	<b>DAENF-31</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To infuse confidence in students to face competitive examinations pertaining to English Skills.
- **CO2:** To recall what has been learnt so far under English and Communication Skills.
- **CO3:** To posit learners in comparatively advantageous position in the job market.

### **Block-1: Detecting Usage Errors**

Nouns Pronouns - Articles and Preposition Adverbs - Homonyms Punctuation linking words.

### **Block-2: Detecting Usage Errors**

Phrases and Clauses- Subject- Verb agreement - Tag Questions - Tense - Reported Speech Active and Passive - Sentence Completion.

### **Block-3: Business Letter - Dialogue Writing (Situational)**

### **Block-4: Expansion of Proverbs -Idiomatic Expressions- Essay Writing**

### **Block-5: General Knowledge : UNO, Countries and Capitals-Currencies and Current Affairs .**

### **Books Prescribed**

1. J.K.Gangal : Competitive English for Professional Courses, S.Chand Publications.

### **Course Outcome**

At the end of this course the students will be able to:

- **COC1:** Distinguish the intricacies of English in order to develop language skills.
- **COC2:** Explain the ways how to face competitive examination
- **COC3:** Construct correct structure of sentence
- **COC4:** Develop synonyms and antonyms and idiomatic expressions.
- **COC5:** Prove their skills of reconstructing passages, report writing and essay writing.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Third Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Company Law</b>
<b>Course Code</b>	<b>:</b>	<b>DDBGL-32</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- To make students aware of the provisions of the companies Act, 1956.
- To know about various documents to be filed while starting a new company
- To float a company and to manage the affairs of the company effectively.

### **Unit-1: Introduction**

Nature and Definition of Joint Stock Company -Kinds of Companies -Formation of Company -Mode of Incorporating a Company -Conditions to be complied with the Registrar for Incorporation- Promoter-Legal Status of a Promoter-Duties of the Promoter- Remuneration of a Promoter.

### **Unit-2: Essential Documents of a Company**

Memorandum of Association -Contents and Alteration doctrine of Ultravires -Articles of Association -Contents and Alteration -Difference Between Articles and Memorandum of Association- Doctrine of Indoor Management- Prospectus- Contents of Prospectus- Statement in Lien of Prospectus- Remedies.

### **Unit-3: Company Management**

Share Capital- Shares - Kinds of Shares -Voting Rights -Borrowing Powers of Companies - Company Management -Legal Position - Appointment, Removal, Rights, Duties and Power of Directors.

### **Unit-4: Meetings and Resolutions**

Company Meetings - Classification of Meeting- Statutory Meeting- Annual General Meeting - Extra-Ordinary General Meeting -Resolutions -Kinds of Resolutions.

### **Unit-5: Winding up of a Company**

Winding up of Company- Meaning- Modes of Winding up- Winding up By the Court- Voluntary Winding up -Types of Voluntary Winding up- Procedure- Duties of the Liquidator.

### **Text Book**

1. N.D.Kapoor , “Company Law”,Taxmann Publications Pvt. Limited.,2008

### **Reference Books**

1. M.C.Shukla & S.G.Gulshan, “Principles Of Company Law”, Institute of Cost and Works Accountants of India, 1983.
2. Avtar Singh, “Company Law”, Eastern Book Company, 2005.



**Web Links:**

1. <https://www.legalbites.in/comparative-analysis-companies-act-1956-and-2013/>
2. <https://www.legalbites.in/introduction-company-law/>
3. <https://mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
4. [https://ebooks.lpude.in/commerce/bcom/term\\_2/DCOM106\\_DMGT201\\_COMPANY\\_LAW.pdf](https://ebooks.lpude.in/commerce/bcom/term_2/DCOM106_DMGT201_COMPANY_LAW.pdf)

**Course outcomes**

After the completion of the course Company Law, the student will be able to:

- **CO1:** Extend their knowledge about company Law.
- **CO2:** Apply their knowledge on various documents to be filed while starting a new company.
- **CO3:** Summarise about the entire Company management.
- **CO4:** Make use of their knowledge for Secretarial practice.
- **CO5:** Summarise various procedures for winding up of a company.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Third Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Universal Human Values</b>
<b>Course Code</b>	<b>:</b>	<b>DABGL-33</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To create an awareness on Engineering Ethics and Human Values.
- **CO2:** To understand social responsibility of an engineer.
- **CO3:** To appreciate ethical dilemma while discharging duties in professional life.

### **Block-1: Concept of Human values, Value Education Towards personal Development**

Aim of education and value education- Evolution of value oriented education-Concept of Human value- type of values- Components of value education- Personal Development: Self-analysis and introspection- sensitization towards gender equality-physically challenged- intellectually challenged- Respect to – age, experience, maturity, family members, neighbors, co-workers- Character Formation Towards-Positive Personality-Truthfulness, constructivity, Sacrifice, sincerity, self-Control, Altruism, Tolerance, Scientific Vision.

### **Block-2: Value Education towards National and Global Development National and International values**

Constitutional or national values – Democracy- Socialism-secularism- equality- justice, liberty-freedom and fraternity- Social Values – Pity and probity- self-control- universal brotherhood. Professional Values- Knowledge thirst, sincerity in professional, regularity, punctuality and faith- Religious Values – Tolerance, wisdom, character- Aesthetic Value – Love and appreciation of literature and fine arts and respect for the same- National Integration and international understanding.

### **Block-3 : Impact of Global Development on Ethics and Value**

Conflict of cross-cultural influence, mass media, cross-border education, materialistic values, professional challenges and compromise- Modern Challenge of Adolescent Emotions and behavior- Sex and spirituality-Comparison and competition- positive and negative thoughts- Adolescent Emotions- arrogance- anger- sexual instability, selfishness- defiance.

### **Block-4: Therapeutic Measures**

Control of the mind through -Simplified physical exercise-Meditation – Objective, types, effect on body, mind and soul-Yoga – Objectives, Types, Asanas-Activities: Moralization of Desires, Neutralization of Anger, Eradication of Worries-Benefits of Blessings.

### **Block-5 : Human Rights**

Concept of Human Rights – Indian and International Perspectives -Evolution of Human Rights - Definitions under Indian and International documents -Broad classification of Human Rights and Relevant Constitutional Provisions-Right to life, Liberty and Dignity -Right to Equality -Right against Exploitation -Cultural and Educational Rights-Economic Rights -Political Rights -Social Rights- Human Rights of Women and Children-Social Practice and Constitutional Safeguards-

Female Foeticide and Infanticide-Physical assault and harassment -Domestic violence -Conditions of Working Women-Institutions for implementation-Human Rights commission -Judiciary - Violations and Redressal -Violation by state -Violation by Individuals -Nuclear Weapons and terrorism -Safeguards.

### **Text Books:**

1. R. R. Gaur, R Sangal, G P Bagaria, 2009, “A Foundation Course in Human Values and Professional Ethics”.
2. Dr. Saroj Kumar., Universal Human Values And Professional Ethics ,Thakur- Publication
3. R.S. Naagarazan , Professional Ethics and Human Values, 2006, New Age International (P) Ltd., Publishers

### **Reference Book**

1. N. Tripathy, 2003, Human Values, New Age International Publishers.

### **Course Outcomes**

On completion of this course, the students will be able to

- **COC1:** Understand the significance of value inputs in a classroom and start applying them in their life and profession
- **COC2:** Distinguish between values and skills, happiness and accumulation of physical facilities, the Self and the Body, Intention and Competence of an individual, etc.
- **COC3:** Understand the role of a human being in ensuring harmony in society and nature.
- **COC4:** Distinguish between ethical and unethical practices, and start working out the strategy to actualize a harmonious environment wherever they work.
- **COC5:** Understand the responsibility of human being in ensuring the human rights and human rights commission.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Operations Research</b>
<b>Course Code</b>	<b>:</b>	<b>DCBMS-41</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### Course Objectives

- **CO1:** To impart knowledge in concepts and tools of Operations Research.
- **CO2:** To understand mathematical models used in Operations Research.
- **CO3:** To apply these techniques constructively to make effective business decisions
- **CO4:** To understand the concepts of time estimation techniques.
- **CO5:** To apply these techniques in many real life situations to make a correct decision

### Block-1: Introduction to Operation Research

Introduction: Definition- Scope of OR in Business - Linear Programming Problems – Formulation – Graphical method of solution- Standard form of LPP- Canonical form of LPP- Simplex method.

### Block-2: Transportation and Assignment Problems

Transportation Problems: Introduction-Balanced and Unbalanced Transportation Problems- IBFS for finding North West Corner Rule-Least Cost Method- Vogel’s Approximation Method-MODI Method. Assignment Problems: Introduction-Balanced and Unbalanced Assignment Problems-Maximization case in Assignment Problems

### Block-3: Sequencing Problems

Sequencing: Introduction- Processing ‘n’ jobs on 2 machines-Processing ‘n’ jobs on 3 machines- Processing ‘n’ jobs on ‘m’ machines- 2 jobs with ‘m’ machines.

### Block-4: Game Theory

Game Theory: Introduction – Two Person Zero Sum Games –Game with Saddle Point Game without Saddle Point-Solution of 2x2 games without Saddle Point- Dominance Property-Matrix Oddment Method- Graphical Method for 2xn or mx2 games.

### Block-5: Network Analysis

Network Analysis: Introduction – Basic Terminologies – Construction of Network- Critical Path method (CPM) - PERT- Float Analysis-Total Float-Free Float-Independent Float Difference between CPM and PERT.

### Reference Books

1. Gupta. P. K, Man Mohan, Kanti Swarup: “Operations Research”, Sultan Chand, 2008.
2. Goddard L.S., “Mathematical techniques of Operational Research”, Elsevier, 2014.
3. Hamdy Taha, “Operations Research”, Pearson Education, 8<sup>th</sup> Edition, 2009.
4. Kalavathy S, “Operations Research”, 2<sup>nd</sup> Edition, Vikas Publications, 2009.
5. Kanti swaroop, Gupta P. K, Man Mohan, “Operations Research”, 14<sup>th</sup> Edition, Sultan Chand & Sons, 2008.

6. Kapoor V. K, “Operations Research”, Sultan Chand & Sons, 2006.
7. Sharma J. K., “Operations Research Theory & Applications”, Macmillan India Limited, 5<sup>th</sup> Edition.2013.
8. Sundaresan V, Ganapathy K.S, Ganesan K, “Resource Management Techniques”, Lakshmi Publications, 2003.

### **Journals**

1. Frederick Hillier, Gerald J. Lieberman, Bodhibroto Nag, Preetam Basu, “Introduction to Operation Research”, McGraw Hill, 11th edition, ISSN: 9354601200, 2021.
2. Gupta P.K., “Operations Research: Problems and Solutions”, Laxmi Publications, ISSN: 0230636594, 2009.
3. Raju NVS, “Operations Research: Theory and Practice”, BS Publications, ISSN: 9789352301904, 2020.
4. Sharma J.K., “Operations Research: Theory and Applications”, Macmillan Publisher, ISSN: 1403-93151, 2019.
5. Shraddha Mishra, “Solving Transportation Problem by Various Methods and Their Comparison”, International Journal of Mathematics Trends and Technology (IJMTT), V-44(4), ISSN: 2231-5373, 2017.
6. Tahereem Bardi, “A Study on Operations Research and Application of Game Theory”, International Journal of Innovative Science and Research Technology, V- 2(10), ISSN No:-2456 – 2165, 2017.

### **Web Links**

- <https://www.bbau.ac.in/dept/UIET/EME01%20Operation%20Research.pdf>
- <https://thalis.math.upatras.gr/~tsantas/DownloadFiles/Taha%20%20Operation%20Research%208Ed.pdf>
- <https://epradnya.com/course/operations-research/lessons/simplex-method-forminimization/>
- <http://ecoursesonline.iasri.res.in/mod/resource/view.php?id=90009>
- <https://ocw.ehu.eus/mod/resource/view.php?id=31111>

### **Course Outcomes**

After the completion of the course Operations Research, the student will be able to:

- **COC1:** Identify and develop operational research models from the verbal description of the real system.
- **COC2:** Apply mathematical technique to solve the transportation and assignment problems.
- **COC3:** Analyze report that describes the network model and the solving technique, analyze the results.
- **COC4:** Apply the decision-making processes in sequencing problems.
- **COC5:** Apply the decision-making processes in game theory.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Corporate Accounting-II</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-42</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To understand the changes in the preparation of Banking and Insurance Company accounts and the relevance of Accounting Standards in Company accounts.
- **CO2:** To make the students understand the applications of accounting transactions in Corporate Sector.
- **CO3:** To empower the students to obtain conceptual knowledge for better understanding of the preparation of Profit and Loss Account and Balance Sheet of the companies as per revised schedule VI
- **CO4:** To aware the procedure related to winding up of the companies

### **Block-1: Inflation Accounting, Social Responsibility Accounting and Human Resources Accounting**

Inflation Accounting - Social Responsibility Accounting - Human Resources Accounting.

### **Block-2: Amalgamation, Absorption and External Reconstruction**

Amalgamation-Absorption and External Reconstruction of a Company-Purchase Consideration -Methods of Accounting-Accounts for closing the books of the Vendor Company-Journal Entries in the books of the Purchasing Company.

### **Block-3: Banking Company Accounts**

Final Accounts of Banking Company-Concept of Non-Performing Assets (NPA)- Preparation of Profit and Loss Account- Balance Sheet- Preparation of Schedules.

### **Block-4: Insurance Company Accounts**

Final Accounts of Insurance Company- Preparation of Final Accounts of Life Insurance and General Insurance- Revenue Account- Profit and Loss Account and Balance sheet.

### **Block-5: Holding Company Accounts and Liquidation of Companies**

Holding Company- Subsidiary Company- Capital Profit- Revenue Profits-Minority Interest- Cost of Control - Mutual Owings- Preparation of Balance Sheet - Consolidated.

### **Reference Books**

1. CS N.S.Zad , Corporate & Management Accounting, Taxmann's Publication, 2017.
2. Laura Zanetti and Mario Massari, Corporate Valuation: Measuring the Value of Companies in Turbulent Times, 2016.
3. Theobald kipilimba, New corporate accounting - book one, 2015
4. Varma. K.K , "Corporate Accounting", Excel Books, 2008.

5. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, 2007.
6. Shukla and Grewal: Advanced Accounts Vol. II, S. Chand & Co. New Delhi, 2011.
7. Maheshwari SN & Maheshwari SK, Advanced Accountancy Vol. II X Ed., Vikas Publishing House (P) Ltd. New Delhi, 2015
8. Hanif. M & Mugharjee. A – Corporate Accounting, McGraw Hill Education, March 2017.
9. Singh SK, Corporate Accounting, SBPD Publishers: Agra, 2016

### **Journals**

1. Emilio Abad-Segura and Mariana-Daniela González-Zamar, Research Analysis on Emerging Technologies in Corporate Accounting, Mathematics 2020, 8(9), 1589; <https://www.mdpi.com/2227-7390/8/9/1589>
2. Ismail Adelopo, Nikolina Vichou, Kwok Yip Cheung, Capital, liquidity, and profitability in European banks, The Journal of Corporate Accounting & Finance, Pages: 23-35, First Published: 29 October 2021; <https://onlinelibrary.wiley.com/doi/epdf/10.1002/jcaf.22522>
3. Khair Anur kanarudin, Wan Adibah Ismail and Akmalia M.Ariff Auditor, tenure, investor protection and accounting quality: international evidence, Accounting Research Journal, Emerald Insight, Volume: 35, Issue:2, 2020; <https://www.emerald.com/insight/content/doi/10.1108/ARJ-07-2020-0179/full/html>
4. Niclas Hellman, Discussion of ‘accounting for intangible assets: suggested solutions, Accounting and Business Research, Volume 51, Issue Nov.2021, online. <https://www.tandfonline.com/doi/full/10.1080/00014788.2021.1984906>

### **Web Links**

- <https://nptel.ac.in/>
- <https://www.geektonight.com/corporate-accounting-notes/>

### **Course Outcomes**

After the completion of the course Corporate Accounting II, the student will be able to:

- **COC1:** Get an outline about Inflation Accounting
- **COC2:** Gain and understand the process of Amalgamation, Absorption and External Reconstruction of companies
- **COC3:** Determine profit and Financial position of Banking Companies
- **COC4:** Build knowledge on Insurance company accounts
- **COC5:** Compare Holding and subsidiary company accounts and gain knowledge regarding why companies liquidated and their procedures.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Financial Services</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-43</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To provide a basic knowledge of the financial services market.
- **CO2:** To understand financial services offered by financial intermediaries such as nonbanking finance companies, banks and financial institutions.

### **Block-1: Indian Financial System and Financial Services**

Indian financial system components- meaning of financial markets- financial institutions- financial intermediaries and Financial Services- Types of financial services, its contribution towards economic development

### **Block-2: Merchant Banking**

Merchant banking – functions of merchant banks – special reference to the role of merchant banks in New Issue management – managing of new issues – Underwriting of shares. Regulations of merchant Bankers

### **Block-3: Capital Market**

Capital Market, meaning and functions, SEBI – Objectives, functions, powers and role of SEBI in marketing of services and protection of Investors’ interest – Stock exchanges – listing arrangements.

### **Block-4: Fund Based Services**

Leasing, concepts & features, types of leasing, leasing & Hire purchase. Factoring, functions of Factor. Personalized banking, ATM, Tele –banking-Banking, Credit & Debit cards.

### **Block-5: Insurance**

Insurance, principles of Insurance, types of insurance, life, marine, fire, motor, health, pension plan – Laws & Regulations regulating Insurance (IRDA)

### **Reference Books**

1. Santhanam. B, “Financial Services”, Margham Publications, Chennai, 5<sup>th</sup> edition, 2003.
2. Khan. M.Y, “Financial Services”, Tata McGraw Hill Publications, 10<sup>th</sup> edition, 2013.
3. S.Gurusamy, “Financial Services”, Tata McGraw Hill Publications 1<sup>st</sup> edition, 2009.
4. Machiraju, “Indian financial system”, Vikas publishing house 2<sup>nd</sup> edition 2002.
5. Pathak, Bharati V, “Indian Financial System”, Pearson education. 4<sup>th</sup> edition, 2011.



## **Journals**

1. Graham, J., K. Gibson, R. Horvath, and D. Shakow. 1988, Restructuring in US manufacturing: The decline of monopoly capitalism. *Annals of the Association of American Geographers*.
2. Green, G. 1988. *Finance Capital and Uneven Development*, Boulder, CO: Westview Press.
3. Gurwitz, A., and J. Rappaport, 1985, Structural change and slower employment growth in the financial services sector. *Federal Reserve Bank of New York Quarterly Reviews* 9(4):39- 45.
4. Hanneman, G. 1987, Teleports: The global outlook. *Satellite Communications*, May, 29-33.
5. Hepworth, M. 1986, the geography of technological change in the information economy. *Regional Studies* 20:407-24.
6. Holly, B. 1987, Regulation, competition, and technology: The restructuring of the US commercial banking system. *Environment and Planning, A-* 19:633-52.

## **Web Links:**

- <https://www.studocu.com/in/document/apj-abdul-kalam-technologicaluniversity/nbfc-micro-finance/financial-services-lecture-notes/23239176>
- [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_FSS\\_Lecture\\_Notes\\_Finance\\_E3.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FSS_Lecture_Notes_Finance_E3.pdf)

## **Course Outcomes:**

At the end of this course, students would be able to:

- **COC1:** Understand the structure of the Indian financial system.
- **COC2:** Understand the key concepts such as financial intermediation and financial markets and instruments.
- **COC3:** Acquire the skills of identifying different market segments.
- **COC4:** Demonstrate a good understanding of fund-based services of financial services.
- **COC5:** Understand how various financial services like banking services and Insurance Services operate in the Indian context.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Personality Development</b>
<b>Course Code</b>	<b>:</b>	<b>DSBBA-41</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To Make Aware about the Importance of Personality and Development in the Business World.
- **CO2:** To Make the Students follow the Good Personality and Create a Good Relationship with Others.

### **Block-1: Personality Development-Introduction**

The Concept Personality - Dimensions of Personality - Term Personality Development – Significance-The Concept of Success and Failure what is Success? - Hurdles In Achieving Success - Overcoming Hurdles - Factors Responsible For Success – What Is Failure - Causes of Failure - Do's And Don'ts Regarding Success and Failure.

### **Block-2: Attitudes and Values**

Attitude - Concept - Significance - Factors Affecting Attitudes - Positive Attitude - Advantages - Negative Attitude - Disadvantages - Ways to Develop Positive Attitude – Difference between Personalities Having Positive and Negative Attitude.

### **Block-3: Body language and Self- esteem**

Body Language - Assertiveness - Problem-Solving - Conflict and Stress Management - Decision-Making - Self-Esteem – Advantage - Positive and Negative Self-Esteem.

### **Block-4: Goals Setting**

Concept of Goal-Setting - Importance of Goals - Dream Vs Goal - Why Goal-Setting Fails? – Smart (Specific, Measurable, Achievable, Realistic, Time-Bound) Goals - Art of Prioritization - Do's and Don'ts about Goals.

### **Block-5: Leadership and work Ethics**

Positive and Creative Thinking - Leadership and Qualities of a Successful Leader – Team Work - Time Management - Work Ethics - Good Manners And Etiquettes (Concept, Significance and Skills to achieve should be Studied.) Topics Prescribed for Workshop/Skill Lab- Group Discussion- Presentation Skill- Problem-Solving - Decision-Making -Creativity –Leadership-Time Management -Body Language.

### **Text Books**

1. Organisational Behaviour - S. P. Robbins - Prentice-Hall Of India Pvt. Ltd., New Delhi-15<sup>th</sup> edition,2013
2. Communicate To Win - Richard Denny - Kogan Page India Private Limited, New Delhi-2009

3. Essentials Of Business Communication - Rajendra Pal And J. S. Korlhalli - Sultan Chand & Sons, New Delhi, 1<sup>st</sup> edition, 2012

### Reference Books

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi. - 4<sup>th</sup> edition, 2012
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay, 2011.
3. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune, 2009.
4. You Can Win - Shiv Khera - Macmillan India Limited. 2012.
5. Group Discussion and Public Speaking - K. Sankaran and Mahendra Kumar - M.I. Publications, Agra, 2000.

### Web Sources

- <https://articles.bplans.com/10-great-websites-for-personalityskills/>
- <https://www.softskills.com/article/272185>

### Course Outcomes

At the end of the course, students:

- **COC1:** Will know the origin of personality and its performance
- **COC2:** Will know how the personality is helping in enhancing one behaviour when they face success and failure
- **COC3:** Will understand the attitude and evaluate it
- **COC4:** Will appraise their attitudes and develop the positive attitudes
- **COC5:** Will be motivated by understanding different internal and external motives

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Business Communication</b>
<b>Course Code</b>	<b>:</b>	<b>DDBBA-42</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To enable the student to develop their business communication skills effectively.
- **CO2:** To make students familiar with the business correspondence.
- **CO3:** To aware the interview procedures and guidelines to get job successfully
- **CO4:** To give knowledge about the modern forms of communication to the current trends.

### **Block -1- Introduction of Business Communication**

Communication - Methods and Modes of Communication

### **Block -2-Business Letters**

Official Correspondence - Special Correspondence

### **Block-3- Channels of Communication**

Internal and External Communication - Means / Channels of Communication

### **Block-4- Forms of Communication**

Modern Communication - Social Media

### **Block -5- Report Writing and Presentation**

Report Writing - Presentation and Listening

### **Reference Books**

1. William McCormick, "10 reasons why is Business Communication Important & ways to improve" February 15, 2022.
2. Bovee.C, Thill J, Schatzman B, "Business Communication Today, Pearson Edu., 14<sup>th</sup> Edition, 2021.
3. Brent Yax, "Technology in Business Communication – Trends for 2021 beyond", June 11, 2021
4. C.Chitra, "Business Communication", First Edition, Charulatha Publication, 2019.
5. Shirley Taylor, "Model Business Letter, Emails and Other Business", FT Publishing, Seventh Edition, 2018.
6. Mary Ellen Guffey "Essentials of Business Communication", South- Western Education, 9th Edition, 2017.
7. Mary Ellen Guffey, "Essentials of Business Communication", Cengage Learning, 16<sup>th</sup> Edition, 2016.

8. Lesikar,R.V & Flatley, M.E.,"Basic Business Communication Skills for Empowering the Internet Generation", Tata McGraw Hill Publishing Company Ltd., New Delhi 2005
9. J.Priyadharshini, Dr.B.Joy Suganya, "Business Communication",Charulatha Publication, 2018
10. David A Victor, "International Business Communication", Prantice Hall of India Pvt. Ltd, 1997.

### **Journal**

1. Divya Munjal Effective Business Communication: Key to success.Int J Appl Res 2018:3(7):698-702. Jason Parks, "Importance of Communication in Business", The Ohio State University, February 23, 2021.

### **Web Links**

- <https://accountlearning.com/types-of-business-reports-in-business-communication/>
- <https://www.geektonight.com/business-communication/>

### **Course Outcome**

After the completion of the course Business Communication, the student will be able to:

- **COC1:** Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communication.
- **COC2:** Students can able developing and delivering effective presentation.
- **COC3:** Students understand effective interpersonal communication skills that maximize team effectiveness.
- **COC4:** Students acquire the skills of report writing and Modern forms of communication Fax, email, video conference, websites and their uses in business.
- **COC5:** Students develop and delivering effective presentation among business meeting, conferences.

<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>: Capital Market</b>
<b>Course Code</b>	<b>: DSBBA-41</b>
<b>No.of Credits</b>	<b>: 4</b>

### Course Objectives

- **CO1:** To expand candidate's awareness and understanding of the process of investment management, financial markets, products offered.
- **CO2:** To know the interplay of macroeconomics on asset market movements and valuation.

### Block-1: Indian Securities Market

An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of Capital – Problems of New Issues Market –IPO's –Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.

### Block-2: Secondary market

Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for secondary market – Overview of major stock exchanges in India

### Block-3: Listing of Securities

Meaning – Merits and Demerits – Listing requirements, procedure, fee - Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting

### Block-4: Indian Stock Exchanges

BSE – Different trading systems – Share groups on BSE –BOLT System – Different types of settlements – Pay –in and Pay out – Bad Delivery – Short delivery – Auction - OTCEI –Need – Features –Participants – Listing procedure – Trading and Settlement – Market making – Factors inhibiting growth of OTCEI.

### Block-5: Risk Management

Risk Management system in BSE &NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers. Meaning, Purpose and Consideration in developing index –Stock market indices in India – BSE Sensex – Scrip selection criteria.

### Text Books

1. Peter S. Rose, *"Money and Capital Markets"*, Tata McGraw –Hill, 6<sup>th</sup> edition, 2000.
2. Bodie, Kane, and Marcus, *"Investment"*, Tata McGraw –Hill, 2<sup>nd</sup> edition, 2009.

### Reference Books

1. V. A. Avadhani, *"Investment and Securities Market in India"*, Himalaya Publishing House, 12<sup>th</sup> edition,1999.

2. Prasanna Chandra, “*Security Analysis and Portfolio Management*”, Tata McGraw –Hill, 4<sup>th</sup> edition, 2001.

### **Websites**

- <https://www.sebi.gov.in/acts/act02c.pdf>
- <https://www.investopedia.com/articles/basics/06/invest1000.asp>

### **Web links**

- <https://www.slideshare.net/Gstheproud007/stock-market-for-begineers>
- <https://www.slideshare.net/SiddharthBhatnagar3/the-indian-stock-market-114679753>

### **Course Outcomes**

- **COC1:** To understand of the three basic ideas underpinning finance: the time value of money; diversification; and, arbitrage and their application to corporate financial decision-making; investment decisions and portfolio management; derivatives and risk management; portfolio construction; corporate valuation; and debt markets.
- **COC2:** To understand the role of lending and risk management decisions of banks and financial intermediaries in financial markets
- **COC3:** To understand the pricing and hedging of options, futures and other contingent claims and their role in risk management.
- **COC4:** To understand of investments theory, as well as knowledge of the issues associated with the application of this theory in a practical setting, in particular, how it applies to portfolio construction.
- **COC5:** To describe the skills to apply discounted cash flow analysis to corporate investment, financing, dividend and merger and acquisition decisions.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Research Methodology</b>
<b>Course Code</b>	<b>:</b>	<b>DCBBA-42</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To introduce the students to the methods for conducting meaningful inquiry and research.
- **CO2:** To give an overview of research design, methodology, techniques, format and presentation.
- **CO3:** To provide basic knowledge of data management and analysis informed by commonly used statistical methods.

### **Block-1: Introduction to Research**

Fundamentals of Research-Meaning of Research-Scientific Method of Research Significance of Approach-Research Method Vs. Research Methodology-Criteria for Good Research-Research Problem-Selection of the Problem-Technique involved in defining a Problem-Selection Criteria-Process and Steps in Research Problem-Hypothesis Testing- Steps involved in Hypothesis Testing--Scientific Method of Formulation of Hypothesis- Errors in Hypothesis Testing-Limitations of the Tests of Hypotheses.

### **Block-2: Research Design and Scaling**

Research Design-Research Method Vs. Research Design-Essentials of Good Research Design-Scale Classification Bases-Important Scaling Techniques-Scale Construction Techniques-Measurement Techniques-Sources of Error in Measurement-Technique of Developing Measurement Tools.

### **Block-3: Sampling and Data Collection**

Sampling-Sample Survey-Some Fundamental Definitions-Criteria for Selecting Sampling Procedure-Sampling Design-Types of Sampling Design-Random Sample from Infinite Universe-Random Sample from Infinite Universe-Sampling with Probability Proportional to Size-Collection of Primary Data-Difference between Questionnaires and Schedules Secondary Data-Selection of Appropriate Method for Data Collection-Characteristics.

### **Block-4: Data Analysis and Interpretation**

Data Collection and Analysis and Interpretation of Data- Main Forms of Data Collection Responses – Methods of Data Collection – Analysis of Data – Types of Analysis – Statistical Tools and Analysis – Interpretation of Data – Need and Importance – Technique of Interpretation.

### **Block-5: Report Writing**

Research Report: Meaning of Research Report – Steps in Organization of Research Report – Types of Report – Significance of Report Writing – Drafting of Reports – Contents of a Report.



## Reference Books

1. T.N. Srivastava and Mrs. Shailaja Rego, Business Research methods, Tata Mcgraw Hill. Co Chennai, 2<sup>nd</sup> edition, 2002.
2. Alan Bryman and Emmabell, Business Research methods, – Oxford University press. Chennai, 1st edition, 2005.
3. R. Panneer Selvam, Research methodology, phi learning India PVT Ltd., New Delhi, 5<sup>th</sup> edition, 2008.
4. Mathukutty M. Monippally and Badrinarayanan Shankar Pawar, Academic writing, A guide for management students and Researchers, 5<sup>th</sup> edition, 2008.
5. Donald H. Mcburney and Theresa, Research methods Indian Edition, Cengage learning, 2<sup>nd</sup> edition 2008.
6. Zikmund, Babin& Carr: Business Research Method, South-Western, 4<sup>th</sup> edition, 2007.

## Journals

1. "Design Thinking in Business Research: An Approach for Constructing Theory-Driven Conceptual Frameworks" by Carina Lomberg and Margit Malmlose.
2. "Statistical Modeling Techniques for Data with High Dimensionality and Limited Sample Sizes" by Karthik Bharath, Arun Kumar Kuchibhotla, and Subramanian Ramanathan.
3. "Online Surveys in Marketing Research: A Comprehensive Guide to Design, Execution, and Reporting" by Ravi V. Shanbhag and Utpal M. Dholakia.

## Web Links

- <https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf>
- [https://www.academia.edu/35494444/Business\\_Statistics\\_Notes\\_Chapter\\_1\\_What\\_is\\_statistics](https://www.academia.edu/35494444/Business_Statistics_Notes_Chapter_1_What_is_statistics)

## Course Outcomes

At the end of the course, the student would be able to:

- **COC1:** Become knowledgeable of the research process and approaches.
- **COC2:** Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues.
- **COC3:** Understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making.
- **COC4:** Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process.
- **COC5:** Conceptualize the research process.
- **COC6:** Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the Business.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Computer Applications in Business</b>
<b>Course Code</b>	<b>:</b>	<b>DDBBA-43</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To make the student to identify, describe and discuss the basic hardware and software components of a computer system and
- **CO2:** To explain the impact of computers on society and demonstrate proficiency in basic operating system functions.
- **CO2:** To access useful information on the internet.

### **Block-1: Introduction to Computers**

Types of Computers- Characteristics – Classification of Digital Computer Systems- Microcomputers- Minicomputers- Super Computers – Functions and Components of Computers- Central Processing Unit.

### **Block-2: Word Processing**

Meaning and Role of Word Processing in Creating Documents, Editing -Formatting and Printing Documents Using Tools such as Spell Check- Thesaurus etc., in Word Processors- Mail Merge, Macro.(MS Word)- Electronic Spreadsheet- Structure Of Spread Sheet - Built-In Functions.

### **Block-3: Programming Under A DBMS Environment**

The Concept of Database Management System: Data Field- Records- Sorting and Indexing Data; Searching Records-Designing Queries and Reports- Linking of Data Files- Understanding Programming Environment in DBMS.

### **Block-4: Electronic Data Interchange (EDI)**

Introduction to EDI- Basics of EDI: EDI Standards- Financial EDI (FEDI) - FEDI for International Trade Transaction- Applications of EDI- Advantages of EDI; Future of EDI.

### **Block-5: The Internet and Its Basic Concepts**

Internet concept- History of internet- Technological foundation of internet- Distributed computing- Client – server computing; Internet protocol suite- Applications of distributed computing and client- server computing- Domain Name System (DNS) - Generic Top Level Domain (GTLD) - Country Code Top Level Domain (CCTLD); IP Addresses; Internet protocol; TCP\IP; FTP; HTTP; Telnet; Gopher; Wais; WWW; e-mail; browsers; Application of internet in business, education and governance.

### **Text Books**

1. Introduction to Information Technology, ITL ESL, Pearson Education, 2005.
2. Microsoft office for Windows 95 Bible Author Ed. Jones and Derek Sulton Publications Comdex Computer Publication, 2014.

## Reference Books

1. TIAL Smart Accountant Book SMW Deva Publication, AVC Deva Publication,2011.
2. Computerized Accounting under Tally Publication, Deva Publication,2014.
3. Implementing Tally 5-4 Author A.K. Nadhani Publication BPB Publication,2008.

## Web Sites

- [www.w3schools.com](http://www.w3schools.com)
- [www.tutorialpoint.com](http://www.tutorialpoint.com)
- [www.geeksforgeeks.com](http://www.geeksforgeeks.com)

## Web Sources

- <https://www.slideshare.net/sukhsandhu/an-introduction-to-microsoft-office-2007-lecture>.
- <https://www.gr8ambitionz.com/2013/08/shortnotes-on-ms-office-for-competitive.html>

## Course Outcomes

- **COC1:** Develop familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications.
- **COC2:** Design various methods where Information Technology can be used to support existing businesses and strategies.
- **COC3:** Experiment emerging technology in shaping new processes, strategies and business models.
- **COC4:** Implement hands-on experience with productivity/application software to enhance business activities.
- **COC5:** Describe projects utilizing business theories, teamwork, Internet resources and computer technology.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Cost Accounting</b>
<b>Course Code</b>	<b>:</b>	<b>DGBGL-51</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To familiarize students with the basic concepts of cost and various methods and techniques of costing.
- **CO2:** To determine variance analysis and technical costing

### **Block 1- Introduction to Cost Accounting**

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting vs. Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques and Types of Costing.

### **Block 2-Preparation of Cost Sheet**

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts.

### **Block 3- Material Control and Pricing Methods**

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized vs. Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

### **Block 4- Remuneration and Incentives**

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rate System – Price Rate System – Premium and Bonus Plans – Treatment of IdleTimes an Overtime.

### **Block 5-Overhead Cost**

Overhead Cost – Meaning and Definition - Importance of Overhead Cost – Classification of Overhead Cost – Allocation, Apportionment and Absorption and of Overhead Cost – Primary and Secondary Distribution – Classification Machine Hour Rate.

### **Text Books**

1. Manosh Dutta, “Cost Accounting”, Dorling Kindersley ( India) Pvt. Ltd, 2010.
2. T.S. Reddy & Y. Hari Prasad Reddy, “ Cost Accounting”, Margham Publications, 2014.

## Reference Books

1. Manash Dutta, “Cost Accounting”, Pearson Education ( Singapore ) Pvt. Ltd, Second Edition Print,2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand & Company Ltd, 2010.

## Web Links

- [http://cbseacademic.nic.in/web\\_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf](http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf)

## Course Outcomes

After the completion of the course Cost Accounting, the student will be able to:

- **COC1:** Build their knowledge on Cost accounting concepts.
- **COC2:** Compare Cost and Financial accounting.
- **COC3:** Solve problems on Material control.
- **COC4:** Utilize their knowledge on Remuneration and Incentives.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Income Tax Law and Practice-I</b>
<b>Course Code</b>	<b>:</b>	<b>DGBGL-52</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO 1:** To introduce students to the basic concepts in Income-Tax.
- **CO2:** To help them to apply the provisions and compute incomes under various heads and incidents of tax liability

### **Unit-1: Introduction to Income Tax**

Income tax Act 1961 – Basic concepts of IT - Objectives and canons of Taxation – Features and Problems of the Indian Tax- Capital VS Revenue- Important terms- Residential Status or Basis of Charge of an Individual-Exempted Incomes

### **Unit-2: Heads of Income – Income from Salary**

Salary-Meaning-Definition-Due date of Salary-Basic Salary – Allowance –Perquisites -Profit in Lieu of Salary – Gratuity - Pension-Leave Encashment - Gross Salary - Deductions U/S 16 - Standard Deduction-Entertainment Allowance-Professional Tax- Rebate.

### **Unit-3:Income from House Property**

Meaning of House Property – Types of House Property – Gross Annual Value- Municipal Taxes – Net Annual Value – Deductions U/S 24(1) Standard Deduction – Interest on Loan – Income from House Property

### **Unit-4:Income from Business or Profession**

Meaning of Business – Computation of Business Income – Net Profit as per P&L Account – Inadmissible Expenses – Allowable Expenses – Inadmissible Income – Inadmissible Income – Meaning of Profession – Medial Practitioners Professional Income –Lawyer Professional Income- Auditors Income – Professional Receipts – Professional Expenditure.

### **Unit-5:Computation of Depreciation under IT Provisions**

Depreciation – Meaning – Conditions for Allowance for Depreciation – Block of Assets – Other Provisions Relating to Depreciation

### **Reference Books**

Dr Vinod K. Singhanian, “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.

V. Bala Chandran, S. Thothadri, “Taxation Law and Practice”, Published by Asoke K. Ghosh, PHILearning Private Limited, Volume 1, 2003.

## Web Links

- <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf>
- [https://ebooks.lpude.in/commerce/bcom/term\\_5/DCOM301\\_INCOME\\_TAX\\_LAWS\\_I.pdf](https://ebooks.lpude.in/commerce/bcom/term_5/DCOM301_INCOME_TAX_LAWS_I.pdf)

## Course Outcomes

After the completion of the course Income tax law and practice - I, the student will be able to

- **COC1:** Get outline about Income tax Act.
- **COC2:** Relate different heads of income to real life situations especially Income from salary.
- **COC3:** Solve problems on Income from House Property.
- **COC4:** Make use of provisions relating to Business or Profession in their real life and calculate tax relating to it.
- **COC5:** Solve problems relating to depreciation.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Financial Management</b>
<b>Course Code</b>	<b>:</b>	<b>DCBBA-51</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.
- **CO2:** To get acquainted with to measure risk and return and explain the trade-off between risk and return.

### **Block-1: Introduction to Financial Management**

Meaning - Definition – Objectives of financial management - Scope of financial management- Importance of financial management and types of Corporate Finance- Finance- meaning, definition - Sources of long term and short term finance- Advantages and Disadvantages of Different Sources of Finance- Functions of financial management – Role of financial manager in Financial Management

### **Block-2: Capital Budgeting**

Capital budgeting – Meaning – Definition – Scope- Appraisal criteria for capital budgeting decisions - NPV Vs IRR. - Multiple IRRs- Capital Rationing – Risk Analysis in Capital Budgeting- Measurement of Risk– Project variance – Expected NPV- Capital budgeting

### **Block III Cost of Capital**

Introduction – Meaning- Definition- Components of Cost of Capital - Importance of Cost of Capital- Factors Determining Cost of Capital -Types of Cost of Capital -Methods of Cost of Capital - Cost of Debts- Cost of Irredeemable Preference Share Capital- Cost of Redeemable Preference Share Capital- Cost of Equity Capital- Dividend Yield or Dividend Price Method- Dividend Price Plus Growth Method- Earnings/Price Method- Realized Yield Method- Cost of Equity under CAPM- Cost of Retained Earnings- Weighted Average Cost of Capital.

### **Block IV Capital Structure**

Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion.- Capital structure theories-NI, NOI, traditional and M-M theories- Concept of Leverage- Meaning- Definition- its types- Operating leverage- Financial Leverage - Combined Leverage

### **Block V Dividend Decisions**

Dividend – Meaning- Definition- its types- Dividend policies- Factors affecting dividend payment – Company Law provision on dividend payment- Various Dividend Models (Walter’s & Gordon ‘s)- Dividend Models -M.M. Hypothesis.

### **Reference Books**

1. Advanced Financial Management: Kohok, M. A., Everest Publishing House
2. Cases & Problems on Financial Management: Rao, A. P., Everest Publishing House



3. Cases in Financial Management: Pandey, I/ Bhat, R. TMH
4. Financial Management: Inamdar, S. M. Everest
5. Financial Management: Kishore, R. M. Taxman Allied Service
6. Financial Management: Theory & Practice (with Thomson ONE – Business School Edition 1-Year Printed Access Card) (Finance Titles in the Brigham Family) 14<sup>th</sup> edition by Eugene F. Brigham and Michael C. Ehrhardt.
7. The Basics of Public Budgeting and Financial Management: A Handbook for Academics and Practitioners by Charles E. Menifield (Author)

### Journals

1. Aliyu, S., Hassan, M. K., Mohd Yusof, R., & Naiimi, N. (2017). Islamic banking sustainability: A review of literature and directions for future research. *Emerging Markets Finance and Trade*, 53(2), 440-470.
2. Alshehhi, A., Nobanee, H., Khare, N. (2018). The Impact of Sustainability Practices on Corporate Financial Performance: Literature Trends and Future Research Potential. *Sustainability*, 10 (2) pp 494-519.
3. Gnanaweera, K. A. K., & Kunori, N. (2018). Corporate sustainability reporting: Linkage of corporate disclosure information and performance indicators. *Cogent Business & Management*, 5(1), 1423872.
4. Ellili, N., & Nobanee, H. (2017). Corporate risk disclosure of Islamic and conventional banks. *Banks and Bank Systems*, 12(3), 1-10
5. Nobanee, H., Ellili, N. O. (2016). Corporate Sustainability Disclosure in Annual Reports: Evidence from UAE Banks: Islamic versus Conventional. *Renewable & Sustainable Energy Reviews*, 55, March, pp 1336-1341.
6. Cheng, B., Ioannou, I., & Serafeim, G. (2014). Corporate social responsibility and access to finance. *Strategic management journal*, 35(1), 1-23

### Web Links

- <http://emaj.pitt.edu/ojs/index.php/emaj/article/view/67>
- <https://www.sciencedirect.com/science/article/pii/S0167487011001930>
- <https://onlinelibrary.wiley.com/doi/abs/10.1111/j.1468-5957.1983.tb00456.x>
- <https://www.taylorfrancis.com/books/mono/10.4324/9780203031162/financialmanagement-jimmcmenaminn>

### Course Outcomes

At the end of the course, students would be able to:

- **COC1:** Get acquainted with to measure risk and return and explain the trade-off between risk and return and label various capital structures and its effect on profitability.
- **COC2:** Estimate the project cash flows to distinguish between value-creating and value destroying investments.
- **COC3:** Determine cash flows and dividend return from an investment.
- **COC4:** Discover the working capital requirements at various stages of business.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Marketing Management</b>
<b>Course Code</b>	<b>:</b>	<b>DCBBA-52</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To aims to familiarize students with the Marketing Function in Organizations.
- **CO2:** To equip the students with understanding of the Marketing Elements and Sensitize them to certain emerging issues in Marketing.
- **CO3:** To use and Focus on Indian Experiences, Approaches and Cases.

### **Block -1: Core Concept of Marketing**

Introduction to Marketing Management- Meaning and Definition of Marketing- Importance of Advantages of Marketing- Marketing Environment- Introduction to Marketing Environment- Feature of Marketing Management- Types of Marketing Environment- Marketing Information Research- Introduction to the Marketing Research- Steps for Conducting Market Research.

### **Block-2: Understanding Consumer and Selecting Target Market**

Buying Behaviour- Meaning and Definition of Consumer Buying Behavior- Model of Consumer Buying Behaviour- Buyer Behaviour Analysis- Market and Market Segmentation- Meaning and Definition of Market Segmentation- Market Segmentation Objectives- Advantage of Market Segmentation- Market Targeting and Positioning- Introduction to Target Marketing- Approaches for Selecting Target Market- International Segmenting and Target Market- Online Target Marketing.

### **Block-3: Product Decision**

Product Concept and Classification- Concept of Product- Product Definition- Product Classification- Product Development and Product Life Cycle- Classification of Product and Goods- New Product Development- Product Life Cycle- Packaging, Labeling & Branding- Role of Function Of Packaging- Types of Brand- Brand Equity- Brand Loyalty.

### **Block-4: Pricing & Distribution Decision**

Pricing Methods- Meaning for Pricing- Steps in Setting Price- Pricing Policies- Pricing Strategies- Pricing Adjustment Strategies Structure- Introduction to Pricing Adjustment Strategies- Types of Pricing Adjustment Strategies- Distribution Channel- Introduction to Distribution Channel- Meaning of Physical Distribution- Meaning of Channel Integration- Direct Marketing- Online Marketing

### **Block-5: Promotional Decision and Emerging Issue**

Integrated Marketing Communication- Factors Affecting Marketing Communication Mix Decision- Managing Advertising- Sales Promotion- Consumer Promotion- Definition of E-Marketing-Personal Selling- Public Relation- E-Marketing - Importance of E- Marketing- Benefits

of E-Commerce- E-Commerce and Business Models- Emerging Trends in Global Marketing- Introduction to Global Marketing- Reason that Attract the Organizational to be Global- Levels of Global Marketing Involvement.

### **Reference Books**

1. Armstrong, G. M., Kotler, P. (2017). *Marketing: An Introduction*. United Kingdom: Pearson.
2. Armstrong, G., Kotler, P. (2013). *Principles of Marketing*. United Kingdom: Pearson.
3. Booms, B.H. and Bitner, M.J. (2018), *Marketing strategies and organization structures for service firms*, in *Marketing of Services*, J. Donnelly and W.R. George (eds), American Marketing Association
4. Boshoff, C., Lamb, C. W., Elliott, R., McDaniel, C. D., Hair, J. F., Klopfer, H. B., Terblanche, N. S. (2015). *Marketing*. United Kingdom: Oxford University Press.
5. Keller, K (2018) *Strategic Brand Management, Building, measuring and managing brand equity*, Kogan Page, London
6. Keller, K. L., Goodman, M., Hansen, T., Armstrong, G., Kotler, P., Brady, M. (2019). *Marketing Management*. United Kingdom: Pearson.
7. Kotler, P, Armstrong, G, Saunders, J and Wong, V, (2011), *Principles of Marketing: Third European Edition*, Prentice Hall, Harlow
8. Kotler, P. (2010). *Principles of Marketing: A South Asian Perspective*, 13/E. India: Pearson Education.
9. Kotler, P., Keller, K. L. (2016). *Marketing Management*. India: Pearson.
10. Lalaounis, S. T. (2020). *Strategic Brand Management and Development: Creating and Marketing Successful Brands*. United Kingdom: Taylor & Francis.
11. Lamb, C. W., Hair, J. F., McDaniel, C. (2017). *MKTG*. United States: Cengage Learning.

### **Journals**

1. Czinkota, M. R., Kotabe, M., Vrontis, D., & Shams, S. R. (2021). *Marketing Management: Past, Present and Future*. Springer Nature.
2. Gyenge, B., MÆtØ, Z., Vida, I., Bilan, Y., & Vasa, L. (2021). A new strategic marketing management model for the specificities of E-commerce in the supply chain. *Journal of Theoretical and Applied Electronic Commerce Research*, 16(4), 1136-1149.
3. Trejo-Pech, C. O., & Thach, S. (2021). A review of articles in the *Journal of Global Scholars of Marketing Science (JGSMS)* special issue on *Marketing Management in International Contexts*. *Journal of Global Scholars of Marketing Science*, 31(1), 1-9.
4. Kelly, K., Berry, C., Comello, M. L. G., & Ray, H. B. (2021). The regulatory and marketing environment surrounding the legalization of retail marijuana and the impact on youth. *Journal of Public Policy & Marketing*, 40(1), 62-82.

## Web Links

- <https://www.enotesmba.com/2013/01/marketing-management-notes.html>.
- <https://mrcet.com/downloads/MBA/digitalnotes/Marketing%20Management.pdf>.

## Course Outcomes

At the end of the course, students would be able to:

- **COC1:** To develop the concepts of marketing in a critical way and focus on the application of the marketing conceptual frameworks.
- **COC2:** To describe key marketing theories and techniques for analyzing a variety of marketing situations.
- **COC3:** To identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
- **COC4:** To demonstrate the ability to carry out a research project that explores marketing planning and strategies for a specific marketing situation.
- **COC5:** To acquire broad-based knowledge and skills necessary to fulfill their professional goals.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Indian Economy-I</b>
<b>Course Code</b>	<b>:</b>	<b>DCBEC-52</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To introduce the student to basic understanding of the Indian economy and Indian economic policies.
- **CO2:** To make the student familiar with economic indicators and sectoral growth in the economy
- **CO3:** To inculcate the student familiar with banking and non-banking practices.

### **Block-1: Economic Growth and Development**

Basic issues in Economic development and growth - Concept of development and underdevelopment - Factors leading to liberalisation -Salient features of Indian Economy before and after liberalization

### **Block-2:Basic Features of Indian Economy**

Composition and Elements of National Income - Poverty and Inequality Occupational structure - Demographic features and Demographic transition Theories of Population

### **Block-3: Indian Economic Policies**

Planning and Economic Growth – Shifts in planning approach – NITI Aayog – Differences between Planning commission and NITI Aayog - Structural reforms in Indian Economy – LPG - Impact of GST, Demonetization and Digital Economy - Monetary policy- Fiscal policy - Inflation

### **Block -4: Sectorial Trends and Issues**

Agricultural Sector in India - Determinants of agricultural productivity - Measures for low agricultural productivity - Agmark- Industrial Sector in India - Service Sector in India - Growth of Indian industries – Performances - Causes of poor performance of PSUs

### **Block-5:Issues of Migration, Employment and Labour Market**

Urbanisation – Trends and issues, rural urban migration - Informal Employment and Migrant labourers - Measures to eradicate poverty and unemployment - Employment – Non-banking sources (MUDRA loan) - Labour market – formal and informal – labour laws in India

### **Reference Books**

1. Gaurav Datt and Ashwani Mahajan, Datt & Sundaram's Indian Economy, S.Chand Publications, ISBN 9789352531295, 2016.
2. Ramesh Singh, Indian Economy, McGraw Hill Publisher, Delhi- 2020.
3. S. Chandrachud, Chud's Series of INDIAN ECONOMY', primedia eLounch LLC, II Edition, WISE Lab Publications, Chennai ISBN No.: 979-8-88589-244-5, 2021.
4. Nitin Singhania, 'Indian Economy' McGraw Hill publications, Delhi- 2020

5. Manish Kumar Rohit Deo Jha, Indian Economy – Principles, policies, and Progress, Pearson Publication, 2020
6. Sanjiv Verma, The Indian Economy‘ Unique Publisher India Pvt. Ltd, Delhi, 2020

### **Journals**

1. Hila Axelrad, Miki Malul Israel Luski, Unemployment among younger and older individuals: does conventional data about unemployment tell us the whole story?, Journal of Labour Market Research, Vol.52 Issue 3, 2018.
2. Ademola, AbdulsalamS and Badiru Abdullahi, The impact of unemployment and inflation on economic growth‘ ECONSTOR, Volume 9 Issue 1, pp 47-55, 2015
3. Kitlin Atkinson, Samantha Lowe and Spencer Moore, Human development, occupational structure and physical activities among 47 low and middle income countries‘, Preventive Medicine Reports, Volume 3 pp 40-45, 2015

### **Web Links**

- <https://www.economicdiscussion.net/trade-cycle/control-trade->
- <https://www.economicdiscussion.net/fiscal-policy/fiscal-policy->
- <http://www.dynamicpublisher.org/gallery/65-ijsrr-d986.pdf>

### **Course Outcomes**

After the completion of the course Indian Economy, the student will be able to:

- **COC1:**Constructing the elements of national income accounting.
- **COC2:**Enabling the student to recognize the fluctuations in macroeconomic indicators.
- **COC3:**Deciding on the input and output decisions under the existing agricultural and industrial.
- **COC4:** Familiarising with the implications of monetary and fiscal policies in India.
- **COC5:** Inculcating the students to understand the relationships of inflation rate, unemployment rate and Economic Growth.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Consumer Affairs</b>
<b>Course Code</b>	<b>:</b>	<b>DGBBA-51</b>
<b>No.of Credits</b>	<b>:</b>	<b>2</b>

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### **Course Objectives**

- **CO1:** To familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.
- **CO2:** To provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.

### **Block-1: Conceptual Framework**

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Consumer buying process, Consumer Satisfaction / dissatisfaction – Grievances – complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers, Complaint Handling Process: ISO 10000 suite.

### **Block-2: The Consumer Protection Law in India**

Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practice. Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

### **Block-3: Grievance Redressal Mechanism under the Indian Consumer Protection Law**

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

### **Block-4: Contemporary Issues in Consumer Affairs**

Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

## Reference Books

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs, Universities Press, 3<sup>rd</sup> edition, 2007.
2. Choudhary, Ram Naresh Prasad, Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd, 2<sup>nd</sup> edition, 2005.
3. G. Ganesan and M. Sumathy, Globalisation and Consumerism: Issues and Challenges, Regal Publications, 5<sup>th</sup> edition, 2012.
4. Suresh Misra and Sapna Chadah, Consumer Protection in India: Issues and Concerns, IIPA, New Delhi, 3<sup>rd</sup> edition, 2012.

## Journals

Moraes, C., Carrigan, M., & Szmigin, I. (2012). Exploring the ethical consumer gap between green intentions and purchase behavior. *Journal of Business Ethics*, 116(1), 1-16. <https://doi.org/10.1007/s10551-012-1429-7>

Alexander, N., & Lichtenstein, D. R. (2008). Consumer affairs: The link between consumer culture and the environment. *Journal of Public Policy & Marketing*, 27(2), 147-157. <https://doi.org/10.1509/jppm.27.2.147> .

## Web Links

- <https://egazette.nic.in/WriteReadData/2019/210422.pdf>
- <https://www.indialegalive.com/special-story/rights-of-consumer-and-theredressalsystem/>

## Course outcomes

At the end of the course, students would be able to:

- **COC1:** To understand the concepts of consumer affairs.
- **COC2:** To analyses the consumer protection act and its procedures.
- **COC3:** To analyses the consumer protection act and its procedures.
- **COC4:** Students can analyses the role of consumer protection act in India.
- **COC5:** Students can understand the contemporary issues in consumer affairs including the role of BIS, ISO and other issues.



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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Counselling and Negotiation Skills</b>
<b>Course Code</b>	<b>:</b>	<b>DAENG-51</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To understand human behaviour at different stages and recognize behavioural problems.
- **CO2:** To examine strategies for positive behavior Management identify different types of exceptionalities and relate counselling theory to issues in counselling and develop an ethical approach to counseling.
- **CO3:** To know the complex areas as analyzing and assessing negotiation scenarios, preparing for a negotiation, power and influence strategies, coalitions, and resolving buyer-seller disputes/conflicts.

### **Block-1: Basic of Counselling**

Basis of Counseling -Definition of counseling- Difference between guidance and counseling- Goals of counseling- Professional and ethical issues

### **Block-2: Counselling Relationship**

Steps in the counseling process-Portrait of an effective counsellor- Counseling Interview - Essential aspects of interviewing- Nonverbal communication in interview- Counselee- counselor relationship- Interviewing techniques in counseling - Characteristics of an Effective Counselor- Personal challenges as a Counselor.

### **Block-3: Counseling and Personal Skills**

Fundamental counseling skills: the client –counselor relationship – the counselor as a role model- the counselor’s needs- counselor objectivity and subjectivity- emotional involvement – counselor limits in practice -The opening – Need & problem identification – The presentation & demonstration – Dealing with objections – Negotiations –closing the sale – Follow up (To be supplemented by live exercises on personal selling)

### **Block-4: Negotiation Skills**

Goal , Collaborative / Win –Win not compromise, Pyramid of success: Power, Time, and Information. Opponent : Visceral or Idea. (To be supplemented by live exercises on personal selling)

### **Block-5: Different Phases of Negotiation**

Pre-negotiation – opening – information sharing – problem solving – agreement. Breakdown in negotiation – barriers that create impasse – overcoming barriers – people problem – mediation – arbitration – ethics.

### **Text Books**

1. Lewicki, Saunders & Barry - Negotiation ,Tata McGraw Hill, 5th Ed.,2000

2. Cohen S - Negotiation Skills for Managers Tata McGraw Hill, 1st Ed.,2001
3. Rao S.L. - Negotiation Made Simple Excel Books, 1st Ed. ,2011
4. Rao S N - Counseling and Guidance, Tata McGraw Hill, 2nd Ed.,2001

### **References Books**

1. Gelso, C. J. Fertz, B. R.: Counselling Psychology, 1995, Prism Books Pvt. Ltd, Bangalore, 2<sup>nd</sup> edition,1995.
2. Dryden, W. Handbook of Individual Therapy, ND: Sage Publications, 1<sup>st</sup> edition.1998.
3. Kottler, J.A. and Brown, R.W. Introduction to Therapeutic Counseling. NY, 2<sup>nd</sup> edition, 2000.
4. U.S. Brooks/ Cole. Wills, F. Skills in Cognitive Behavior Counseling and Psychotherapy. ND: Sage Publications, 2<sup>nd</sup> edition, 2008.
5. Lapworth, P. and Sills .C. Integration in counselling and psychotherapy.ND: Sage publications, 1<sup>st</sup> edition, 2008.

### **Websites**

1. [https://www.tripurauniv.ac.in/Content/pdf/StudyMaterialsDetail/MA%20Education%202nd%20Semester/EDCN-805E Guidance%20\\_%20 Counselling% 20in%20Education.pdf](https://www.tripurauniv.ac.in/Content/pdf/StudyMaterialsDetail/MA%20Education%202nd%20Semester/EDCN-805E%20Guidance%20_%20Counselling%20in%20Education.pdf)
2. [https://www.researchgate.net/publication/324209919\\_The\\_role\\_of\\_Guidance\\_and\\_Counselling\\_in\\_effective\\_teaching\\_and\\_learning\\_in\\_schools](https://www.researchgate.net/publication/324209919_The_role_of_Guidance_and_Counselling_in_effective_teaching_and_learning_in_schools)

### **Web links**

- <https://www.slideshare.net/sunitaiacr/negotiation-skill-44060154>
- <https://slideplayer.com/slide/13748170>

### **Course Outcomes**

At the end of the course, students would be able to:

- **COC1:** describe the importance of selling and its types
- **COC2:** acquire knowledge about consumer based selling
- **COC3:** demonstrate the attributes of salesperson
- **COC4:** explain the skills of presentation and dealing
- **COC5:** describe about the negotiation and closing of

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>E-Business</b>
<b>Course Code</b>	<b>:</b>	<b>DDBBA-52</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To enable the students encompasses the study of current management issues associated with electronic commerce strategies.
- **CO2:** To enable the Students to learn the marketing methods used in E-Business/commerce.

### **Block-1: E-Business-Introduction**

Framework for understanding e- business: Introduction to e- commerce- Environmental forces affecting planning and practice- Ethical- legal and social concerns.

### **Block-2: E-Business Models**

Developing e- Business Framework: Developing e - Business Models- Introduction to Internet-www.Concepts, Building of e- commerce websites-software hardware and tools.

### **Block-3: Planning, Controlling and financial planning of E-Business**

Planning, implementing and controlling of e-Business: Creating the Marketing Mix- Organizational and Managerial issues- Financial Planning and Working with Investors- Implementation and Control of the e-Business Plan.

### **Block-4: Key terms of E-Com**

Understanding of Key terms of E- Commerce: Electronic Commerce & Banking- Electronic Payment Systems- Electronic Payment Technology- On-line Credit Card.

### **Block-5: Security in E-Com**

Introduction to E- Commerce Security: Digital Signatures- Network Security- Data Encryption- Decryption and Secret Keys- Technology behind web – Security Threats: Network Security – Data and Message Security and the Web.

### **Text Books**

1. Murty, C.V.S., “E-Commerce”, Himalaya Publications, New Delhi, 2002.
2. Kienan, “Managing Your E-Commerce Business”, Prentice Hall of India, New Delhi, 2001.

### **Reference Books**

1. Kosiur, “Understanding E-Commerce”, Prentice Hall of India, N.Delhi, 1997.
2. Kalakota, Whinston, “Frontiers of Electronic Commerce”, Addison Wesley, 1996.

## Web Sites

1. [www.w3schools.com](http://www.w3schools.com)
2. [www.tutorialpoint.com](http://www.tutorialpoint.com)
3. [www.geeksforgeeks.com](http://www.geeksforgeeks.com)

## Web Sources

- <https://www.geektonight.com/e-commerce-notes/>
- <https://www.learnpick.in/prime/documents/notes/details/3120/e-commerce>

## Course Outcomes

At the end of the course, students would be able to:

- **COC1:** Design basic business models on web to develop Entrepreneurship skills.
- **COC2:** Create basic marketing techniques and strategies on the internet, including analysis of their effectiveness.
- **COC3:** Explain basic personalization mechanisms for websites and their roles in gathering marketing information.
- **COC4:** Apply data on the activity of users in order to make informed decisions as to marketing and business management in the organization and development of the product / service.
- **COC5:** Understand the basic techniques of positioning on the Internet in creating the marketing image of the organization as well as the product brand.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Industrial Relations</b>
<b>Course Code</b>	<b>:</b>	<b>DCBBA-54</b>
<b>No.of Credits</b>	<b>:</b>	<b>2</b>

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### **Course Objectives**

- **CO1:** To understand the legal framework which is important for the efficient decision-making relating to man management and industrial relations.
- **CO2:** To provide an understanding, application and interpretation of the various labour laws and their implications for industrial relations and labour issues with Latest Case Laws.

### **Block-1: Introduction to Industrial Relations**

Overview of Industrial Relations: Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Evolution of IR in India- ILO in.

### **Block2: Trade Union and Industrial Conflicts**

Trade Unionism : Trade Union : origin and growth, unions after independence, unions in the era of liberalization; concept, objectives, functions and role of Trade Unions in collective bargaining; problems of Trade Unions. Labour problems: Discipline and misconduct; Grievance Handling Procedure; Labour turnover; Absenteeism; Workers' participation in management.

### **Block-3: Labour Welfare**

Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statutory Welfare Measures – Labour – Welfare Funds – Education and Training Schemes.

### **Block-4: Industrial Safety**

Causes of Accidents – Prevention – Safety Provisions – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards – Diseases – Psychological problems – Counseling – Statutory Provisions.

### **Block-5: Welfare of Special Categories of Labour**

Child Labour – Female Labour – Contract Labour – Construction Labour – Agricultural Labour – Differently abled Labour - Social Assistance – Social Security – Implications.

### **Reference Books**

1. C.B. Mamoria, Personnel Management, Himalaya Publishing House, 2<sup>nd</sup> edition, 1995
2. L. Natarajan –Human Resource Management Margam Publications, 2<sup>nd</sup> edition, 1994
3. S.M. Shaw -Human Resource Management Himalaya Publishing House, 4<sup>th</sup> edition 2013.
4. K.K. Ahuja Personnel Management and Industrial Relations –, Kalyani Publishers, 4<sup>th</sup> edition, 2004

5. P.C. Ttipathi, Personnel Management and Industrial Relations Sultan Chand& Sons, 2<sup>nd</sup> edition,1994
6. S.S. Khanka -Human Resource Management Himalaya publishing House, 2<sup>nd</sup> edition, 1995.

### **Journals**

1. "The Role of Management Accounting in the Implementation of Sustainability Strategies" by Luciana A. Hazin Alencar and Alexandre C. O. Lima.
2. "Management Accounting and Control in a Digital World" by Mary A. Malina and Julie M. Higgs.
3. "The Use of Management Accounting Practices in Public Sector Organizations: A Review of the Literature" by Katarzyna Kuzior.
4. "The Role of Management Accounting in Developing Sustainable Business Models: An Exploratory Study" by John Dumay and Pauline Bosson.

### **Web Links**

1. <https://www.slideshare.net/rajworship/trade-union-8870861>
2. <https://www.slideshare.net/kiran2512/employee-welfare-27876586>
3. <https://blog.ipleaders.in/industrial-disputes/>
4. <https://www.osti.gov/servlets/purl/72484>

### **Course Outcomes**

At the end of the course, students would be able to

- **COC1:** Understand and explain the main theoretical approaches to the study of employee relations.
- **COC2:** Identify and analyse the institutions, actors, and characteristics of employee relations in India with respect to political, economic, social and legal contexts.
- **COC3:** Evaluate various skills, processes and outcomes of employee relations including handling disciplines, grievances, labour disputes, negotiation, and employee communication and involvement.
- **COC4:** Integrate the learned principles so as to make recommendations to organisations to develop effective and ethical employee relations policies and practices.
- **COC5:** Learn the legal issues relating to labour laws, Industrial disputes

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Sixth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Management Accounting</b>
<b>Course Code</b>	<b>:</b>	<b>DCBBA-62</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To accustom students with the objectives and role of Management Accounting in planning, controlling and decision-making.
- **CO2:** To demonstrate its application in practical life.

### **Block-1: Introduction**

Management Accounting: Nature and Scope, Financial Accounting Vs. Cost Accounting vs. Management Accounting, Advantages and Limitations of Management Accounting- Role of Management Accounting in decision making.

### **Block-2: Ratio Analysis**

Meaning and significance – Classification of ratios –Profitability ratios – Turnover of ratios – Solvency ratios – Advantages and limitations of ratio analysis.

### **Block-3: Funds Flow Statement and Cash Flow Analysis**

Meaning, advantages & limitations- Computation of fund from operations -Preparation of Funds flow – Computation of Cash from operations and preparation of Cash flow statements – Distinction between funds flow & cash flow statements.

### **Block-4: Marginal Costing**

Concept of Budgets and Budgetary Control - Advantages and Limitations of Budgetary Control - Preparation of Production -Cash and Flexile Budgets.

### **Block-5: Budgets and Budgetary Control**

Meaning - Marginal cost - Objectives – Advantages –Contribution computation – Profit Volume ratio – Break even chart –Computation of BEP (excluding decision making).

### **Reference Books**

1. Maheshwari, S.N.; Principles of Management Accounting, Sultan Chand & Sons,2012.
2. T.S.Reddy&Y.Hari Prasad Reddy; Management Accounting; Margham publishing House,2000.
3. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd, 2010.

## Web Links

- <https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-management-accounting/>
- <https://www.investopedia.com/terms/m/managerialaccounting.asp>
- <https://www.slideshare.net/YaminiKahaliya/management-accounting-80325866>

## Course Outcomes

At the end of the course, students would be able to:

- **COC1:** Understand the objectives of management accounting to demonstrate its application in practical life.
- **COC2:** Compute various ratios and interpret the situation of the business on the basis of ratio.
- **COC3:** Solve problem using fund flow and cash flow statements.
- **COC4:** Demonstrate extremely well in decision making, control and performance evaluation
- **COC5:** Develop a plan for future on the basis of past and present data and assist the management in more effective planning and control decisions.



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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Sixth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Income Tax Law and Practice-II</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-62</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** To make the students competent to compute the total income and tax liability of individual assesses and firms.
- **CO2:** To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

### **Block-1: Income under the Head Capital Gains**

Meaning of Capital Assets- Types of Capital Assets - Cost of Acquisition of Capital Assets – Sales Consideration of a Capital Assets - Sales Consideration - Selling Expenses- Indexed cost of Acquisition - Indexed Cost of Improvement - Deductions in Capital gain U/S 554 - Income from Capital gain.

### **Block-2: Income under the Head Other Sources**

Meaning of other sources income – General Income U/S 56(1) - Specified Income U/S 56 (2)- Casual Income-Dividend-Family Pensions-Gifts Received- Other Income- Deduction U/S 57.

### **Block-3: Set-Off and Carry Forward of Losses**

Meaning of Set off and Carry forward of Losses – Inter head Adjustments – Intra head - Adjustments – Gross Total Income - Deductions U/S 80C to 80U and rebates - Clubbing and Aggregation of Incomes

### **Block- 4: Assessment of Individual**

Taxable Income of an Individual – Computation of Taxable Income and Tax Liability – Eligible-Exemptions and Deductions- Computation of Taxable Income and Liability – Relief of Income Tax

### **Block -5: Assessments of Firms & LLP**

Assessment of firms – Meaning of Partnership – Assessment as a firm – Book Proof - Remuneration rules to partner –Computation of Income of Partner from the Firm – Types of Assessment

### **Text Books**

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalyani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2008.

### **Reference Books**

1. Dr Vinod K. Singhania, “Income Tax Law and Practice”, Taxmann Publications Pvt. Limited, 2005.

2. V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke K. Ghosh, PHILearning Private Limited, Volume 1, 2003.

### **Web Links**

- <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e005%20Major%20Elective%20II%20-%20Income%20Tax%20Law%20&%20Practice%20II%20-%20VI%20Sem.pdf>

### **Course Outcome**

After the completion of the course Practical Auditing, the student will be able to:

- **COC1:** Get outline about Income tax Act
- **COC2:** Relate different heads of income to real life situations especially Income from salary
- **COC3:** Solve problems on Income from House Property
- **COC4:** Make use of provisions relating to Business or Profession in their real life and calculate tax relating to it.
- **COC5:** Solve problems relating to depreciation

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Sixth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Banking Theory Law and Practice</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-63</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:** The subject develops a broad understanding of financial concepts and tools.
- **CO2:** The syllabus gives the Knowledge of financial theories within the primary areas of finance.
- **CO3:** The course enriches student's understanding of the fundamental concepts and working of financial service institutions.
- **CO4:** Upon completion of the course students are able to demonstrate a good understanding of fund-based services of financial services.
- **CO5:** The subject equips the students with the knowledge and skills that are necessary to become employable in the financial service industry.

### **Block-1: Introduction to Banking**

Introduction to Banking - Recent Trends in Banking - Classification of Banks - Major Provisions of The Banking Regulation Act 1949 - Functions, Purpose, Features and Importance of Banks - Banking System in India - Financial System - Banking Legislation - Monetary Implication of Modern Banking

### **Block-2: Indian Banking System**

Introduction to Banking System in India - Modern Functions of Indian banking System - Structure of Indian Banking System - Economic and Monetary Implications of Modern Banking, Role of Banks in Economic Development of India - Social Responsibility of Banks, Recent trends in development banks - Commercial Banks - Nationalization of Commercial Banks - Credit Creation - Development Banks - Non-Performing Assets & SARFAESI Act

### **Block-3: Central Banking**

Central Banking- Meaning, Definition and Features, Evolution of Central banking - Need, significance, Advantages for Central Banking, Functions of Central Banking - Functions of RBI - Management of Central Banking (RBI) in India, Credit control of RBI - Difference between a Central bank and Commercial bank, various department of RBI, Monetary policy of RBI - Rights of a banker, Duties of a banker - Credit Control – Demonetization

### **Block-4: Banker & Customer Relationship**

Definition – Banker – Customer - Duration Theory - Opening of a Bank Account - Definition – Banker – Customer - Duration Theory - Opening of a Bank Account - Relationship between banker and customer - Banker Rights and Obligations - Negotiable Instrument - Collecting Banker - Paying Banker - Letter of Credit

## **Block-5: Recent Trends in Banking**

E-Banking - Various Deposit Schemes & Services - Financial Technology (Fintech) ATM – Meaning, History of Automated Teller Machines, uses of ATM, Procedures for cash withdrawal in ATM, other varieties of ATMs, ATM Design Elements, Advantages and Disadvantages of ATM - Internet Banking – Meaning, features, types of fund transfer in net banking, difference between Internet banking and E- banking, Tele Banking – Meaning, Features, Benefits, Services available by tele-banking.

### **Reference Books**

1. Francis A. Lees, International Banking and Finance,1974 Palgrave Macmillan publications, London
2. Suresh, P & Paul. J (2012). Management of Banking and Financial Services; New Delhi, India.
3. Gordon. E & Natrajan, K (2015) Banking: Theory Law and Practice, Mumbai. Himalaya Publishing House.
4. Nigam. L (1985) Banking Law and Practice, New Delhi, Vani Educational Books.
5. Yadav, S.K. (2015) Elements of Research Writing, New Delhi, UDH Publishers & Distributors Ltd
6. Roger Miller - Modern Money & Banking, (1999), McGraw Hill, New Delhi.
7. M. L.Tannan – Banking Law & Practice in India, -Lexis Nexis 27th Edition.

### **Journals**

1. Aditi Mittal and Sumit Gupta “Emerging role of information technology in banking sector’s development of India” Acme International Journal of Multidisciplinary, Volume – I, Issue – IV April – 2013 ISSN:2320–236X
2. Garg, Ankit. 2016. “A Study on Management of Non-Performing Assets in Context of Indian Banking System.” International Journal of Engineering Technologies and Management Research 3 (11): 1-2.
3. Hazarika, Dharmaraj. 2019. “Non-Performing Assets In Indian Banking Sector: An Analysis Of Magnitude, Trend And Recovery.” International Journal of Scientific & Technology Research 08 (09): 1748
4. Indian Banking 2010 Special issue 2004, vol. 26 No I, IBA bulletin, IBA Mumbai
5. Indian banks: performance bench marking report FY12 results kpmg.com/in
6. Reddy, Y.V.(1998)"Financial Sector Reforms: Review and Prospects". RBI Bulletin, December.
7. Zafar, Dr S.M. Tariq, Dr Adeel Maqbool, and S.M. Khalid. 2013.
8. “Non performing 8.Assets and Its Impact on Indian Public Sector Banks.” International Journal of Marketing, Financial Services & Management Research 3 (2): 1-2

## Web Links

- <http://www.westpac.in/media/12714/faqonkyc>
- [https://newhorizonindia.edu/nhc\\_kasturinagar/wp-content/uploads/2018/05/1.-%20banking-NEGOTIABLE.pdf](https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2018/05/1.-%20banking-NEGOTIABLE.pdf)
- <https://cleartax.in/s/sarfaesi-act-2002>
- <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/24157.pdf>
- <https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/>

## Course Outcomes

After the completion of the course Banking theory law and practice, the student will be able to:

- **COC1:** Understand the structure of the Indian financial system
- **COC2:** Understand the key concepts such as financial intermediation and financial markets and instruments
- **COC3:** Acquire the skills of identifying different market segments.
- **COC4:** Demonstrate a good understanding of fund-based services of financial services.
- **COC5:** Understand how various financial services like banking services and Insurance Service operate in the Indian context.

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>Third Year / Sixth Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Practical Auditing</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL-64</b>
<b>No.of Credits</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

- **CO1:**To expose the students to the process of auditing.
- **CO2:**To give them the steps for conducting an audit programme and
- **CO3:**To draw their attention into the latest developments with the advent of computers.

### **Block-1:Qualities and Qualification of Auditors**

Auditing – Meaning – Definition – Objectives – Scope – Types – Qualification and Qualities of an Auditor – Appointment of an Auditor – Powers, Duties, Rights, and Liabilities of an Auditor – Auditors Remuneration.

### **Block-2:Audit Planning and Programme**

Preparation of Audit – Audit planning – Audit Programme – Test checking – Audit Note Book – Audit Working Papers.

### **Block-3:Internal Control**

Internal Control – Meaning – Importance – Limitations – Internal Check – Meaning – Criteria for good Internal Check System – Internal Check System for Cash Receipts, Cash Payments and Wage Payments – Internal Audit – Distinction between Internal Audit and Statutory Audit.

### **Block-4:Vouching**

Vouching – Meaning – Importance – Voucher – Vouching of Cash Books – Vouching of Credit Purchase and Credit Sales – Verification and Valuation of Assets – Meaning – Importance – Verification and Valuation of Different Kinds of Assets and Liabilities.

### **Block-5:EDP Audit**

EDP Audit – Impact of Computerization on Audit Approach – Principles of EDP Audit – Advantages and Limitations of EDP Audit – Different Approaches to EDP Audit – Areas where Computer can be used – Design and Procedural aspects of EDP System – Auditor and EDP Control – Computer – Assisted Audit Techniques.

### **Text Books**

1. Dinkar Pargare, “Principles and Practice of Auditing”, Sultan and Chand, New Delhi, 2008
2. Dr.V.Radha, “Practical Auditing”, Prasanna Publication, Triplicane, 2007.

### **Reference Books**

1. S. Vengadamani, “Practical Auditing”, Margham Publication, 2009.
2. B. N. Tandon, S. Sundarsanam & S.Sundhara Babu, “A Hand Book of Practical Auditing”, S. Chand Limited, 2006.

## **Web Links**

- [http://www.universityofcalicut.info/SDE/BCom\\_Auditing.pdf](http://www.universityofcalicut.info/SDE/BCom_Auditing.pdf)

## **Course Outcomes**

After the completion of the course Practical Auditing, the student will be able to:

- **COC1:** Demonstrate qualities and Qualifications of Auditors
- **COC2:** Explain in detail the Audit Planning and Programme
- **COC3:** Develop knowledge about Internal Control
- **COC4:** Infer knowledge about vouching concept
- **COC5:** Build understanding about EDP Audit

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<b>Programme</b>	: <b>B.Com.</b>
<b>Year/Semester</b>	: <b>Third Year / Sixth Semester</b>
<b>Course Title</b>	: <b>Disaster Management</b>
<b>Course Code</b>	: <b>DGBBA-61</b>
<b>No.of Credits</b>	: <b>2</b>

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### **Course Objectives**

- **CO1:** To provide basic conceptual understanding of disasters and its relationships with development.
- **CO2:** To gain understand approaches of Disaster Risk Reduction (DRR) and the relationship between vulnerability, disasters, disaster prevention and risk reduction.
- **CO3:** To understand Medical and Psycho-Social Response to Disasters.
- **CO4:** To prevent and control Public Health consequences of Disasters.
- **CO5:** To enhance awareness of Disaster Risk Management institutional processes in India.

### **Block-1: Introduction to Disasters**

Concepts and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks).

### **Block-2: Disasters: Classification Causes, Impacts**

Differential impacts - in terms of caste, class, gender, age, location, disability Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change(Including social, economic, political, environmental, health, psychosocial etc.)..

### **Block-3: Approaches to Disasters Risk Reduction**

Disaster cycle – its analysis, Phases, Culture of safety, prevention, mitigation and preparedness, community based DRR, Structural – Non-structural measures, roles and responsibilities of community, Panchayat Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre and other stake-holders.

### **Block-4:Inter-Relationship between Disasters and Development**

Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources. Hazard and Vulnerability profile of India - Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, Programmes and legislation).

### **Reference Books**

1. Alexander David, Introduction in 'Confronting Catastrophe', Oxford University Press, 5<sup>th</sup> edition,2000.
2. Andharia J. Vulnerability in Disaster Discourse, JTCDM, Tata Institute of Social Sciences Working Paper no. 8, 2008.



3. Blaikie, P, Cannon T, Davis I, Wisner B. At Risk Natural Hazards, Peoples' Vulnerability and Disasters, Routledge, 1997.
4. Coppola P Damon, Introduction to International Disaster Management, Bullock &Hadow LLC, Third edition,2007.
5. Carter, Nick, Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines, 1<sup>st</sup> edition, 1991.

### **Journals**

1. Alexander, D. E. (2013). Resilience and disaster risk reduction: An etymological journey. *Natural Hazards and Earth System Sciences*, 13(11), 2707-2716. <https://doi.org/10.5194/nhess-13-2707-2013>.
2. Sharifi, A., & Yamagata, Y. (2016). On the suitability of assessment tools for guiding communities towards disaster resilience. *International Journal of Disaster Risk Reduction*, 19, 255-265. <https://doi.org/10.1016/j.ijdrr.2016.09.004>.

### **Web Links**

- <https://www.emdat.be/classification>
- <http://www.odpm.gov.tt/node162>

### **Course Outcomes**

At the end of the course, the students would be able to:

- **COC1:** Understand the concepts of Disaster management and its impact.
- **COC2:** Analyse the Disaster management causes, types and its changes.
- **COC3:** Approach and learn the concepts of approaches to disaster management risk reductions.
- **COC4:** Describe the inter-relationship between disaster and developments concepts.
- **COC5:** Improve the knowledge relevant to disaster risk management in India and to understand the components of disaster reliefs.

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<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>Third Year / Sixth Semester</b>
<b>Course Title</b>	:	<b>Soft Skills</b>
<b>Course Code</b>	:	<b>DAENG-61</b>
<b>No.of Credits</b>	:	<b>4</b>

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### **Course Objectives**

- **CO1:** To enable participants Business Communication Skills and enhance participants E-mail writing skills.
- **CO2:** To impart Leadership and Team Bonding skills and enable students to develop their communication skills effectively.
- **CO3:** To enhance students Reading, Writing, Listening and Speaking skills.
- **CO4:** To develop their self-confidence through communication.

### **Block-1: Reading Comprehension and Vocabulary and Listening and Answering Questions**

Filling the blanks – Cloze Exercise – Vocabulary building – Reading and answering Questions- Listening and writing – Listening and sequencing sentences – Filling in the blanks -Listening and answering questions.

### **Block-2: Group Discussions and Conversation**

Why GD part of a selection process – Structure of a GD – strategies in GD -Team Work – Body Language- Face to face Conversation and Telephone conversation.

### **Block-3: Presentation Skills**

Elements of an effective presentation – structure of presentation – voice modulation – Audience analysis – Body language

### **Block-4: Soft Skills and Resume / Report Preparation / Letter Writing**

Time Management – Articulateness – Assertiveness – Stress management -Structuring the resume / Report – Business letters – E-Mail Communication

### **Block-5: Interview Skills and Frequently Asked Questions**

Kinds of Interviews – Required by Skills – Corporate Culture – Mock Interviews

### **Books Recommended**

1. Barun .K.Mitra. Personality Development and soft skills. Oxford University Press. New Delhi. 2011.
2. S P Sharma. Personality Development. Pustaq Mahal. New Delhi, 2010.
3. Meenakshi Raman and Sangeetha Sharma. Technical Communication. Oxford University Press. New Delhi, 2009.
4. Barun K. Mitra. Personality Development and Soft Skills. Oxford University Press. New Delhi,2011.

5. S.P. Sharma. Personality Development. Pustaq Mahal. New Delhi. 2010. Meenakshi Raman and Sangeetha Sharma. Technical Communication. Oxford University Press. New Delhi, 2009.
6. Tiko, Champa & Jaya Sasikumar. Writing with a Purpose, OUP, New Delhi, 1997.

### Web Sources

- <https://www.skillsyouneed.com/ips/communication-skills.html>
- <https://blog.smarp.com/top-5-communication-skills-and-how-to-improve-them>
- <https://blog.hubspot.com/service/phone-etiquette>
- <https://www.skillsyouneed.com/ips/communication-skills.html>
- <https://www.businessnewsdaily.com/5836-top-interviewing-skills.html>
- <https://gdpi.hitbullseye.com/Group-Discussion.php>

### Course Outcomes

At the end of this course the students will be able to:

- **COC1:** Prioritize power of understanding and aids assimilation of vocables. Vocabulary to charge communication with educated words and develop comprehensive knowledge through listening leading to answering questions.
- **COC2:** Build observation power and infuse self-confidence through group discussions and Identify methodology for befitting constructional ability.
- **COC3:** Experiments with inward looking and visualization of the „otherness“ of situations and Illustrate the essential of presentation skills, thoughts, structure, voice modulation, audience analysis and body language.
- **COC4:** Utilize the psychological skills pertaining to time management, articulation, assertion and stress management and Construct methodology for preparation of resume, reports, business letters and email communication.
- **COC5:** Appraise learners with varied skills needed for expose to interviews and Categorize the nature of questions asked usually in interviews.

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<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>Third Year / Sixth Semester</b>
<b>Course Title</b>	:	<b>International Finance</b>
<b>Course Code</b>	:	<b>DDBBA-62</b>
<b>No.of Credits</b>	:	<b>4</b>

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### **Course Objectives**

- **CO1:** To equip the students with the techniques that can help them in managing the financial issues in international environment.
- **CO2:** To help the students to manage MNCs in more effective manner.

### **Block-1: Introduction**

Concept of International trade- International Business-International Finance and differences among them- Balance of payments (of India) International Monetary System: Different types of Exchange rate mechanisms- the gold standard- the gold exchange standard-The Bretton Woods System- Current monetary system- European Monetary Union.

### **Block-2: Foreign Exchange Management**

Forex market – Wholesale and Domestic market, Quotations- direct, indirect and cross currency- various kinds of transactions and their settlement dates- forward rates- Swaps- Quotes for various kinds of Merchant transactions- Early delivery- extension or cancellation of Forward contracts Exchange Rate determination and Forecasting- Purchasing power parity and Interest rate parity- relationship between PPP and IRP

### **Block-3: Foreign Exchange Exposures**

Financial Accounting and Foreign Exchange- Measuring and managing Economic Exposure- Foreign Exchange Risk and Economic Exposure- Identifying Economic Exposure- Calculating Economic Exposure- Operational Measure of Exchange Risk-Multinational Financial System- Value of the Multinational Financial System, Intercompany Fund- Flow Mechanisms-Cost and Benefits, Designing a Global Remittance Policy- Transfer Pricing and Tax Evasion- Issue of GDR, ADR Euro bonds and foreign bonds.

### **Block-4: International Investment Management**

International project appraisal- IRR and APV methods- Managing Political Risk- Measuring Political Risk- Country Risk Analysis- Managing Political Risk- Post expropriation Policies- Multinational Working Capital Management- Current Asset Management for the Multinational- International Cash Management- Accounts Receivables Management- Inventory Management.

### **Block-5: International Foreign Exchange Markets**

Euro Currency Market - Origin and reasons for the growth of Euro currency (off shore) markets- their characteristics and components- Euro-currency deposit, loans- bonds and notes market- Concept of off shore banking as a form of globalization of the Euro currency concept- its introduction in India- tax havens -International Equity Markets - Concept of Depository Receipt- Global Depository Receipt- characteristics- mechanism of issue, participants involved American Depository Receipt – types and characteristics- Foreign Currency Convertible Bonds and Foreign

Currency -Exchangeable Bonds Foreign Direct Investment and Foreign Portfolio Investment- Participatory notes.

### **Text Books**

1. P.G.Apte, “International Finance”, Tata Mcgraw Hill, 6<sup>th</sup> edition, 2008.
2. Alan C. Shapiro, “Multinational Financial Management”, Prentice Hall 2<sup>nd</sup> edition, 2002  
Maurice D. Levi “International Finance - The Markets and Financial Management of Multinational Business”, Mcgraw Hill 8<sup>th</sup> edition, 1996.

### **Reference Books**

1. Adrian Buckley, “International Finance”, Pearson Education.3<sup>rd</sup> edition, 2012.
2. Alan Shapiro, “Foundations of Multinational Finance”, Wiley India Ltd 2<sup>nd</sup> edition, 1999.

### **Websites**

1. <https://www.clearias.com/foreign-trade-of-india/>
2. <https://www.bauer.uh.edu/rsusmel/7386/ln11.pdf>

### **Web links**

1. <https://www.slideshare.net/anirban0/international-investment-9959028>
2. <https://www.slideshare.net/taher666/foreign-exchange-exposure-41882267>

### **Course Outcomes**

At the end of this course the students will be able to:

- **COC1:** apply theories of currency market movements.
- **COC2:** To assess historical and contemporary international financial systems, and compare their relevance to markets.
- **COC3:** To identify key factors that influence foreign direct investment and its drivers.
- **COC4:** To determine how capital flows to international markets and how internationalization of markets drive the portfolio construction.
- **COC5:** To enumerate the concepts of depository receipts.

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<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>Third Year / Sixth Semester</b>
<b>Course Title</b>	:	<b>Brand Management</b>
<b>Course Code</b>	:	<b>DDBBA-63</b>
<b>No.of Credits</b>	:	<b>4</b>

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### **Course Objectives**

- **CO1:** To understand key principles of branding and focus the students to understand the concepts in brand management and analytical techniques commonly used by brand managers.
- **CO2:** To expose students to the situations and challenges frequently encountered by brand managers in ethical issues.
- **CO3:** To understand brand performance through brand positioning and communication.

### **Block-1: Introduction**

Basic Understanding of Brands- Definitions – Branding Concepts- Functions of Brand- Significance of Brands- Different Types of Brands- Co-Branding- Store Brands

### **Block-2: Brand Strategies**

Strategic Brand Management process- Building a strong brand- Brand positioning- establishing Brand values- Brand vision- Brand elements

### **Block-3: Brand Communications**

Brand image building- Brand loyalty Programmes – brand promotion methods- Role of brand Ambassadors, celebrities- online brand promotions

### **Block-4: Brand Extension**

Brand adoption practices- different type of brand extension –factors influencing decision for extension- rebranding and re-launching

### **Block-5: Brand Performance**

Measuring brand performance- brand equity management – role of brand managers – branding challenges & opportunities – case studies

### **Text books**

1. Mathew, Brand Management –Text & cases, MacMillan, 2008.
2. Kevin Lane Keller, Strategic Brand Management: Building, Measuring and Managing, Prentice Hall, 3rd Edition, 2007.

### **Reference books**

1. Tyboust and Kotter, Kellogg on Branding, Wiley, 200
2. Lan Batey, Asain Branding – A Great way to fly, PHI, Singapore, 2002.

3. Paul Tmepoal, Branding in Asia, John Willy, 2000.
4. Ramesh Kumar, Managing Indian Brands, Vikas Publication, India, 2002.
5. Jagdeep Kapoor, Brandex, Biztranza, India, 2005

#### **Website**

- <https://www.managementstudyguide.com/brand-management.htm>
- <https://www.bynder.com/en/glossary/brand-management-definition/>

#### **Web links**

- <https://www.slideshare.net/versatileBschool/brand-management-full-notes>
- <https://www.slideshare.net/RAVINDRAPUJARI2/brand-management-138924081>

#### **Course outcomes**

At the end of this course the students will be able to:

- **COC1:** demonstrate Knowledge of the nature and processes of branding and brand management
- **COC2:** appraise the key issues in managing a brand portfolio and making strategic brand decision
- **COC3:** formulate and justify brand development decisions and develop appropriate strategies and initiatives
- **COC4:** enumerate a professional and coherent report in the form of a brand audit CO 5: To acquire the knowledge of brand management.

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