B.Com – Professional Accounting
Curriculum & Syllabus for 2021-22 admission onwards

Programme outcomes

PO1. Critical Thinking
Analyse objectively organizational and Managerial issues on the basis of knowledge acquired, applying the principles of management and economics for arriving at decisions. Verify to what extent these decisions are reliable and feasible in the dynamic business and social environment. Critically analyse human behavior at workplace.

PO2. Effective Communication
Proficiently comprehending & articulating in English & at least one Indian Language. Impactful communication in professional contest ensuring effective transaction.

PO3. Social Interaction
Develop a network of people, ideas, accounting records, media and technology, handle disagreements, facilitate discussion in teams, Instill the attitude of cooperation and harmony while working in a team, at the same time not losing sight of individual goals; develop an effective leader.

PO4: Effective citizenship
Sensitisation, awareness & motivation are generated through socially involved activities and pedagogy to enable an informed awareness of issues of national and international relevance and matters concerning to wellbeing of a society.

PO5: Ethics
Devising ethical frameworks for developing an upright workplace by Inculcating ethical business practices and implement these values in decisions taken from the organizational perspective. Develop personal and corporate ethics.

PO6: Environment & sustainability
Develop Sustainable business and economic models in order to maintain healthy balance between environmental and developmental needs, suitable in changing societal and environmental contexts.

PO7: Self-directed and lifelong learning
Acquire the ability to engage independent learning in the context of changing perspectives of organization in a dynamic socio technological environment. Become responsible and disciplined person in both professional and personal domains of life.

Program Specific Outcomes

1. PSO1: obtain the knowledge on the documents required to be maintained by a corporate to preserve its identity & Understand the implication of monetary and Fiscal policies of government.
2. **PSO2:** Possess skills concerning to transactions in the appropriate accounting vouchers, creation and application of cost Centre and apply corporate finance techniques to support strategic and operational management decisions.

3. **PSO3:** understand & Develop theoretical concepts concerning to computerized accounting environment by recording accounting transactions using accounting packages.

4. **PSO4:** Use of accounting, financial and statistical tools for analyzing, finding and implementing the solutions for managerial challenges as well as effectively communicate the financial statements to the stakeholder in a manner accessible to the general public in both textual and graphical modes.

5. **PSO5:** Effectively communicate the goals and methods to the team members, organisation and general public. To convince others about organizational vision & build fruitful relationships. Enable effective productive management of all the financial resources of corporate entity and support its growth.
B. Com (Professional Accounting)
CURRICULUM STRUCTURE
For 2021-22 admissions onwards
GENERAL INFORMATION

Code Numbering:

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400 etc.); the second digit indicates the type of the course, viz. 0, 1 and 2 indicate the core courses; 3, 4, 5, 6 and 7 indicate the Elective courses; 8 indicates the Lab or practical-based courses and 9 indicates Projects.

ABBREVIATIONS USED IN THE CURRICULUM:

Cat- Category
Cr - Credits
ES - Exam Slot
L - Lecture
P - Practical
T - Tutorial

DISCIPLINES

AVP-Amrita Values Programmes
BUS - Business Management
CHY-Chemistry
CMJ-Communication and Journalism
COM-Commerce
CSA - Computer Science and Applications
CSN - Computer Systems and Network
CUL-Cultural Education
ECO-Economics
ELL-English Language and Literature
ENG-English
ENV-Environmental Sciences
FNA-Fine Arts
HIN-Hindi
KAN-Kannada
B Com – Professional Accounting

### SEMESTER I

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<td>21OEL283</td>
<td>Organic Farming</td>
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<td>21OEL284</td>
<td>Basic Legal Awareness on Protection of Women and Rights</td>
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<td>21OEL285</td>
<td>Ritual Performances of Kerala</td>
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<td>21OEL286</td>
<td>Documenting Social Issues</td>
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<td>21OEL287</td>
<td>Fabrication of Advanced Solar Cell</td>
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<td>21OEL288</td>
<td>Basic Concepts of X-ray Diffraction</td>
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<tr>
<td>21OEL289</td>
<td>Introduction to FORTRAN and GNUPLOT</td>
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<td>21OEL290</td>
<td>Introduction to Porous Materials</td>
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<td>21OEL291</td>
<td>Forensic Science</td>
<td>3 0 0</td>
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<td>21OEL292</td>
<td>Introduction to solar Physics</td>
<td>3 0 0</td>
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<tr>
<td>21OEL293</td>
<td>Recycling Recovery and Treatment Methods for Wastes</td>
<td>3 0 0</td>
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<tr>
<td>21OEL294</td>
<td>Acting and Dramatic Presentation</td>
<td>2 0 2</td>
<td>3</td>
<td>J</td>
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<tr>
<td>21OEL295</td>
<td>Computerized Accounting</td>
<td>2 0 2</td>
<td>3</td>
<td>J</td>
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<tr>
<td>21OEL296</td>
<td>Kerala Mural Art and Painting</td>
<td>2 0 2</td>
<td>3</td>
<td>J</td>
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<tr>
<td>21OEL297</td>
<td>Painting</td>
<td>2 0 2</td>
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<td>21OEL298</td>
<td>Reporting Rural Issues</td>
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Objective:
To give exposure to students about Richness and beauty of the Indian way of life. To make students familiar with rich tapestry of Indian life culture, arts, Science and heritage which was historically drawn people from all over the world.

Course outcome:
CO1. Understanding of various attributes which make a man complete
CO2. Pay obedience to elders
CO3. Respect women
CO4. Valuing good even in enemies.

Amrita University's Amrita Values Programme (AVP) is a new initiative to give exposure to students about richness and beauty of Indian way of life. India is a country where history, culture, art, aesthetics, cuisine and nature exhibit more diversity than nearly anywhere else in the world.

Amrita Values Programmes emphasize on making students familiar with the rich tapestry of Indian life, culture, arts, science and heritage which has historically drawn people from all over the world.

Students shall have to register for any two of the following courses, one each in the third and the fourth semesters, which may be offered by the respective school during the concerned semester.

Courses offered under the framework of Amrita Values Programmes I and II

Message from Amma’s Life for the Modern World
Amma’s messages can be put to action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks and the guidance received in on matters which we consider as trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma’s guidance and She teaches us the art of exemplary life skills where we become witness to all the happenings around us still keeping the balance of the mind.

Lessons from the Ramayana
Introduction to Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence of Ramayana outside India – Relevance of Ramayana for modern times.

Lessons from the Mahabharata
Introduction to Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its significance - Relevance of Mahabharata for modern times.

Lessons from the Upanishads
Introduction to the Upanishads: Sruti versus Smrti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – The Upanishads and Indian Culture –
Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, SatyakamaJabala, Aruni, Shvetaketu.

Message of the Bhagavad Gita

Life and Message of Swami Vivekananda
Brief Sketch of Swami Vivekananda’s Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message from Swamiji’s life.

Life and Teachings of Spiritual Masters India
Sri Rama, Sri Krishna, Sri Buddha, AdiShankaracharya, Sri Ramakrishna Paramahamsa, Swami Vivekananda, Sri RamanaMaharshi, Mata Amritanandamayi Devi.

Insights into Indian Arts and Literature
The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre.

Yoga and Meditation
The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali’s Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

Kerala Mural Art and Painting
Mural painting is an offshoot of the devotional tradition of Kerala. A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. Kerala mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches and places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th centuries when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

Course on Organic Farming and Sustainability
Organic farming is emerging as an important segment of human sustainability and healthy life. Haritamritam’ is an attempt to empower the youth with basic skills in tradition of organic farming and to revive the culture of growing vegetables that one consumes, without using chemicals and pesticides. Growth of Agriculture through such positive initiatives will go a long way in nation development. In Amma’s words “it is a big step in restoring the lost harmony of nature“.

Benefits of Indian Medicinal Systems
Indian medicinal systems are one of the most ancient in the world. Even today society continues to derive enormous benefits from the wealth of knowledge in Ayurveda of which is recognized as a viable and sustainable medicinal tradition. This course will expose students to the fundamental principles and philosophy of Ayurveda and other Indian medicinal traditions.
Traditional Fine Arts of India
India is home to one of the most diverse Art forms world over. The underlying philosophy of Indian life is ‘Unity in Diversity’ and it has led to the most diverse expressions of culture in India. Most art forms of India are an expression of devotion by the devotee towards the Lord and its influence in Indian life is very pervasive. This course will introduce students to the deeper philosophical basis of Indian Art forms and attempt to provide a practical demonstration of the continuing relevance of the Art.

Science of Worship in India
Indian mode of worship is unique among the world civilizations. Nowhere in the world has the philosophical idea of reverence and worshipfulness for everything in this universe found universal acceptance as it in India. Indian religious life even today is a practical demonstration of the potential for realization of this profound truth. To see the all-pervading consciousness in everything, including animate and inanimate, and constituting society to realise this truth can be seen as the epitome of civilizational excellence. This course will discuss the principles and rationale behind different modes of worship prevalent in India.

Temple Mural Arts in Kerala
The traditional percussion ensembles in the Temples of Kerala have entranced millions over the years. The splendor of our temples makes art enthusiast spellbound, warmth and grandeur of color combination sumptuousness of the outline, crowding of space by divine or heroic figures often with in vigorous movement are the characteristics of murals. The mural painting specially area visual counterpart of myth, legend, gods, dirties, and demons of the theatrical world, Identical myths are popular the birth of Rama, the story of Bhima and Hanuman, Shiva, as Kirata, and the Jealousy of Uma and ganga the mural painting in Kerala appear to be closely related to, and influenced by this theatrical activity. The art historians on temple planes, wood carving and painting the architectural plane of the Kerala temples are built largely on the pan-Indians almost universal model of the Vasthupurusha.

Organic Farming in Practice
Organic agriculture is the application of a set of cultural, biological, and mechanical practices that support the cycling of farm resources, promote ecological balance, and conserve biodiversity. These include maintaining and enhancing soil and water quality; conserving wetlands, woodlands, and wildlife; and avoiding use of synthetic fertilizers, sewage sludge, irradiation, and genetic engineering. This factsheet provides an overview of some common farming practices that ensure organic integrity and operation sustainability.

Ayurveda for Lifestyle Modification
Ayurveda aims to integrate and balance the body, mind, and spirit which will ultimately leads to human happiness and health. Ayurveda offers methods for finding out early stages of diseases that are still undetectable by modern medical investigation. Ayurveda understands that health is a reflection of when a person is living in harmony with nature and disease arises when a person is out of harmony with the cycles of nature. All things in the universe (both living and nonliving) are joined together in Ayurveda. This leaflet endows with some practical knowledge to rediscover our pre-industrial herbal heritage.

Life Style and Therapy using Yoga
Yoga therapy is the adaptation of yogic principles, methods, and techniques to specific human ailments. In its ideal application, Yoga therapy is preventive in nature, as is Yoga itself, but it is also restorative in many instances, palliative in others, and curative in many others. The therapeutic effect comes to force when we practice daily and the body starts removing toxins and the rest is done by nature.
Insights into Indian Classical Music

The course introduces the students into the various terminologies used in Indian musicology and their explanations, like Nadam, Sruti, Svaram – svara nomenclature, Stayi, Graha, Nyasa, Amsa, Thala,- Saptatalas and their angas, Shadangas, Vadi, Samavadi, Anuvadi. The course takes the students through Carnatic as well as Hindustani classical styles.

Insights into Traditional Indian Painting

The course introduces traditional Indian paintings in the light of ancient Indian wisdom in the fields of aesthetics, the Shadanga (Sixs limbs of Indian paintings) and the contextual stories from ancient texts from where the paintings originated. The course introduces the painting styles such as Madhubani, Kerala Mural, Pahari, Cheriyal, Rajput, Tanjore etc.

Insights into Indian Classical Dance

The course takes the students through the ancient Indian text on aesthetics the Natyasastra and its commentary the AbhinavaBharati. The course introduces various styles of Indian classical dance such as Bharatanatyam, Mohiniyatton, Kuchipudi, Odissy, Katak etc. The course takes the students through both contextual theory as well as practice time.

Indian Martial Arts and Self Defense

The course introduces the students to the ancient Indian system of self-defense and the combat through various martial art forms and focuses more on traditional Kerala’s traditional KalariPayattu. The course introduces the various exercise technique to make the body supple and flexible before going into the steps and techniques of the martial art. The advanced level of this course introduces the technique of weaponry.

Social Awareness Campaign

The course introduces the students into the concept of public social awareness and how to transmit the messages of social awareness through various media, both traditional and modern. The course goes through the theoretical aspects of campaign planning and execution.

Temple Mural Arts in Kerala

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**21BUS102 PRINCIPLES OF MANAGEMENT** 2 1 0 3

**Objectives:** To acquaint the students with the challenges and opportunities they will face when managing their lives, the time and skills of other people, and the resources of an organization; to help the students understand management theory from functional perspectives; to provide students with opportunities to develop the basic managerial skills of planning, organizing, leading & controlling; to gain experience in working as part of a team and to develop skills necessary for effective work team performance.

**Course outcome**
Students will be able to
CO1. get an understanding of the concepts and its implementation of management principles.
CO2. assess global situation, including opportunities, threats impacts management of an organisation.
CO3. integrate management principles into the management practices.

**Unit 1 Management Concepts**

Unit 2 Planning

Unit 3 Organising

Unit 4 Staffing and Directing

Unit 5 Managerial Control
Definition, Characteristics - Significance – Limitations – Process - Requirement of an effective control system - Feedback mechanisms resistance to control - Overcoming resistance to control.

Skill Development Activities:
L Collect the photograph and Bio-data of any three contributors to Management thought.
M Draft organizational chart and discuss the authority relationship.
N Identify the feedback control system of an organization.
O List out your strengths and weaknesses considering yourself as a manager.
P Visit any recruitment firm and write down their process of recruitment.

TEXTBOOKS:
1. T. N Chhabra, Principles of Management
2. Samuel C Creto And S. TrevisCerto, Modern Management

REFERENCES:
1. L. M Prasad, Principles And Practices Of Management

21BUS114 BANKING AND INSURANCE 2 1 0 3

Objective: The objective is to provide basic knowledge about bank operations, basics of negotiable instruments and the importance of insurance.

Course outcome
Students will be able to
CO1. describe the context of banking: the financial system.
CO2. understand the principles of banking.
CO3. understand the broad functions of banks.
CO4. analyse and explain the basic raison d'etre for banks.
CO5. acquire knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
CO6. knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.

Unit 1 Introduction

Unit 2 Banking Operations
Types of customers: Minor - Joint Account - Partnership Firm - Company Accounts Non Trading Association - Brief explanation of legal effect and precautions to taken by bankers while opening an account.

Unit 3 Negotiable Instrument Act 1881

Unit 4 New Age Clearing System
Electronic Banking: Meaning - Automated Teller Machine (ATM) - Internet Banking - Electronic Clearing Service (ECS) - MICR clearing - Electronic Funds Transfer (EFT) - Electronic Cheques Credit Card - Debit Card - Smart Card - Risk in E-banking - Core Banking Solutions.

Unit 5 Risk Management and Introduction to Insurance

Skill Development Activities:
a) Collect and fill account opening form for any SB A/c
b) Draw specimen of Demand Draft.
c) Draw different types of endorsement of cheques.
d) Paste specimen of Travellers Cheques/ Gift Cheques/ Credit Cheques.
e) List out customer services offered by atleast 2 banks of your choice.
f) Collect brochures of different insurances and insurance companies (minimum of two)

TEXTBOOK:
Jyotsna Sethi, Nishwan Bhatia - Elements of Banking and Insurance - Prentice Hall India, New Delhi.

REFERENCES:
Tannan - Banking: Law and Practice in India.

21BUS203 INTRODUCTION TO RESEARCH PROJECTS 2103

Objective: To enable the students to get an insight of what is research methodology in order to prepare them for their work on the Project in the Sixth Semester.

Course outcome:
CO1. Conduct an individual research project under supervision
CO2. Adhere to responsible laboratory or field practice regarding data collection and recording, and laboratory/field safety
CO3. Understand time and project management in the successful identification of a research project, development of an experimental design, collection of accurate and precise data, critical analysis and interpretation of results, retrieval of information, and critical reading of scientific literature.
CO4. Prepare a minor thesis (draft, edit, format, check for errors), and understand confidentiality issues regarding business.

Unit 1
Meaning of research – objectives of research – importance of research in different fields with special reference to commerce and management. Types of research – defining a research problem – literature review – research design.

Unit 2

Unit 3
Sampling design and different sampling techniques – their advantages and disadvantages. Probability methods – random sampling, systematic sampling and stratified sampling, Non-probability methods – convenience sampling, judgment sampling, quota sampling – merits of sampling.

Unit 4
Unit 5
Components of a research project, Preparation of project report, Appendices and bibliography

Skill Development Activities:
1. Illustrate different types of samples with examples
2. Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research, Design of table for a given data.
3. Narrate your experience using observation technique
4. Diagrammatically present the information collected through the questionnaire

TEXTBOOKS:
1. Kothari – Research Methodology, New Age Publishers
2. K. M. Vineeth and M. C. Dileep Kumar – Research Methodology, Kalyani Publishers

REFERENCE BOOKS:
2. Anil Tandon – Research Methodology: Methods and Techniques, S. Chand Publication
3. Paneerselvam – Research Methodology, PHI

Objective:
To provide the students the knowledge and understanding of basic financial management principles and practices of various types of businesses involved in the real scenario.

Course outcomes:

CO1: to acquire the skills pertaining to financial management

CO2: to understand the financial decision making process

CO3: to calculate Cost of capital & leverage

Unit 1

Unit 2


Unit 3


Unit 4


Unit 5


TEXT BOOKS


REFERENCE TEXTS:

3. P. C. Tulsian – Financial Management, S. Chand
Objective:
To develop an understanding of GST and to acquire ability to apply knowledge to compute and address application oriented issues

Course outcomes
CO1: to understand the theoretical concepts of GST
CO2: to acquaint with terminologies & definitions used in GST
CO3: to compute the GST applicable for Goods and Services

Unit 1
Meaning and Historical background of GST, Background of Erstwhile Service tax and VAT, Impact of GST on society, Concept of Input Credit, Need for GST, Salient Features, Taxes subsumed under GST, Advantages of GST, Constitutional Amendment, GST Council, GST Network, Acts and Rules passed for Implementing GST and their Interlinking, Practical Examples on how GST works (to get an overview of the system), Meaning of Supply – Elements that constitute supply, Types of Supply, Activities that are neither supply of goods nor supply of services, Composite and Mixed Supplies, Principal supply

Unit 2
Some important definitions – India, Turnover, Business, Business Vertical, Goods, Capital Goods, Inputs, Casual taxable person, consideration, Continous supply, Exempt Supply, Job Work,
Manufacture, Reverse Charge, Place of business, Input Service Distributor, Levy and Collection of GST, Tax payable under Reverse Charge, Zero rated supply

Unit 3

Exemption from GST, Goods and Services Exempt from GST, Power to grant exemption, Location of Supplier and Place of Supply of goods and services, Composition scheme under GST – Eligibility, Impact.

Unit 4

Time of Supply, Place of Supply and Value of Supply (Section 15 – Price sole consideration, unrelated buyer and seller and not notified supply) – Goods and Services

Unit 5

Input tax credit – Eligibility, conditions, Utilisation of Input credit, Tax Invoice, Credit and Debit Notes, Registration under GST – Compulsory, Voluntary, Exemption from Registration

TEXT BOOKS

Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra

REFERENCE TEXTS

2. T. N. Manoharan Income Tax, VAT & Service Tax, Snow White Publication

21COM105 PROFESSIONAL ACCOUNTING I 3-1-0-4

Course Outcome

- To understand accounting concepts pertaining to a sole trader
- To prepare final accounts of Sole trader
- To get familiar with accounting procedures with consignment accounts

UNIT I

Trial Balance - Rectification of errors, Bank Reconciliation Statement

UNIT II

Preparation of Final Accounts of a Sole Trading Concern - Adjustments

UNIT III

UNIT IV
Consignment accounts, entries in the books of consignor and consignee, treatment of stock, normal and abnormal losses, Joint venture.

UNIT V
Capital and Revenue, accounts of non–trading concerns, Receipts and Payments Account and Income and Expenditure Account, Treatment of special items, knowledge of Indian Accounting Standards 1 to 10.

BOOKS FOR REFERENCE
5. P.C. Tulsian - Financial Accounting, Pearson Education India

21COM116 PROFESSIONAL ACCOUNTING II 3 1 0 4

Course Outcome
CO1: To understand the accounting concepts
CO2: To prepare accounting records for branch and departments
CO3: To prepare accounts on hire purchases and instalment system
CO4: To apply the concepts for self-balancing the ledger

UNIT I

UNIT II
Branch Accounts - Dependent branches - Stock and debtors system - Independent branch (foreign branches included). Incorporation of branch trial balance

UNIT III
Departmental Accounts - Basis for allocation of expenses – Inter departmental transfer at cost or selling price

UNIT IV
Self Balancing ledger Systems - Investment Accounts, Ex-interest and cum-interest quotations

UNIT V
Hire Purchase and installment - Default and repossession - Debtors, Stock and Debtors, Hire purchase
Trading account - Installment Purchase System

HANDS ON TRAINING

BOOKS FOR REFERENCE

21COM207  PROFessional accounting III  3 1 0 4

CO1: To understand accounting practices for partnership firms
CO2: To prepare accounting records for partnership accounts in conditions of death dissolution and insolvency of partners
CO3: To prepare accounts of professionals

UNIT 1
Partnership Accounts: General principles, past adjustments and guarantee, Admission of a partner, valuation and treatment of Goodwill, revaluation account, distribution of past profits or losses.

UNIT 2
Retirement and death of a partner, accounting treatment on retirement and death, calculation of the amount due to the retiring/deceased partner

UNIT 3
Dissolution of firm, Realisation Account, accounting entries in the books of the firm - Sale of Firms

UNIT 4
Insolvency of partners, Garner Vs. Murray, piecemeal distribution.

UNIT 5
Accounting for Professionals – Doctors, Solicitors and Artists

BOOKS FOR REFERENCE

21COM215  PROFessional accounting IV  3-1-0-4

Course outcomes
CO1: to understand the theoretical concepts of issue of shares, preference shares & debenture
CO2: to understand the procedures of issues, redemption, forfeiture and reissue of securities
CO3: to prepare final accounts of companies
CO4: to prepare accounts in the conditions of internal & external reconstruction

UNIT I
Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures, Bonus Issue, Right Issue

UNIT II
Redemption of Preference Shares and Debentures

UNIT III
Final Accounts of joint stock companies, Preparation of Balance Sheet in prescribed form - Managerial Remuneration

UNIT IV
Acquisition of business, profit prior to incorporation - Reduction of capital, internal reconstruction, Capital Reduction Account, External reconstruction

UNIT V
Amalgamation as per AS 14, absorption and external reconstruction, meaning of the terms, purchase consideration, entries in the books of purchasing and vendor companies, inter-company Owings.

BOOKS FOR REFERENCE

21COM306 PROFESSIONAL ACCOUNTING V 3 1 0 4

The objective of this course is to give thorough knowledge about accounting systems followed by different entities in conformity with the provisions of relevant acts

CO1: to understand the formats for preparing accounts of holding companies, Banking & insurance companies
CO2: to prepare accounts of subsidiary companies, banking companies & insurance companies
CO3: to understand double account system of accounting

Unit I
Accounts of Banking Companies, preparation of Profit and Loss Account and Balance Sheet in prescribed form, Rebate on Bills Discounted – Treatment of provision for doubtful debts.

UNIT II
Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet
UNIT III
Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (including Inter Company Holdings)

UNIT IV
Double Account System – Comparison with double entry system – Accounts of electricity companies, Replacement of assets, Disposal of Surplus.

UNIT V
Liquidation of companies – Statement of Affairs and Deficiency or Surplus Accounts – Liquidator’s Final Statement of Account

TEXT BOOKS:

REFERENCE BOOKS:
2. M. C. Shukla and T. S. Grewal, Advanced Accounts, S. Chand
4. R. L. Gupta and M. Radhaswamy: Advanced Accountancy, Sultan Chand
5. D. Chandra Bose – Advanced Accounting Volume II, PHI

21COM315 PROFESSIONAL ACCOUNTING VI 3 1 0 4

Objective :The objective of this course is to give thorough knowledge about specialized accounting systems practiced in India

Course Outcomes
CO1: to understand the concepts of Economic value added & Historical accounting
CO2: to compute accounting for Human resource accounting
CO3: compute accounting for social, green & environmental accounting

Unit I
UNIT II

UNIT III

UNIT IV

UNIT V

REFERENCE BOOKS:

21COM203 FUNDAMENTALS OF COSTING 3 1 0 4

Objective: To provide the students the knowledge of cost ascertainment, cost presentation and cost control and to understand different methods of costing adopted by various concerns and its utility.

Course outcome:
CO1. apply cost accounting methods to evaluate and project business performance.
CO2. apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.
CO3. explain the increase in the accuracy of determining the cost of objects resulting from allocation of support departments to operating departments; and from identifying common costs and revenues.
CO4. solve problems on cost accounting

Unit 1
Cost, costing, cost accountancy and cost accounting, objectives, advantages and disadvantages, cost accounting and financial accounting, cost accounting and management accounting, methods of costing, cost classification, cost center and cost unit, cost sheet, unit costing, expenses excluded from cost.
Unit 2
Materials, purchase procedure, centralized purchasing, stock levels, EOQ, issue of materials –
pricing of material issues.

Unit 3
Labour, time-keeping and time booking, methods of wage payment, incentive systems (Halsey and
Rowan), overtime, idle time.

Unit 4
Overheads, meaning and classification, allocation and apportionment of overheads, primary and
secondary overhead distribution summary, absorption of overheads, methods of absorption, machine
hour rate, concept of over and under absorption of overheads.

Unit 5
Operating Costing: Transport costing, calculation of cost per km., cost per passenger km. and cost per
tonne km., Contract costing: recording of cost, profit on incomplete contracts, estimated profit.
Process Costing: process accounts, normal loss, abnormal loss and abnormal gain. Reconciliation of
cost and financial accounts.

TEXTBOOKS:
1. K. M. Vineeth and K. R. Shabu – Cost Accounting, Kalyani Publishers

REFERENCE BOOKS:
4. S. P. Iyangar: Cost Accounting Principles, Sultan Chand and Sons
5. KhannaAhuja and Pandey – Practical Costing, S. Chand and Co.
6. B. S. Raman – Cost Accounting, United Publishers

21COM205 DIRECT TAXES 1 3 1 0 4

Objective: To enable students to understand the various heads of income and compute income under
various heads.

CO1 to understand the various heads of income and compute income under various heads.
CO2 to recognize and accommodate permissible deductions from gross total income
CO3 to compute tax liability of individual

Unit I Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable
for different types of assesses – Concepts of pervious year and assessment year – Residential status
and scope of total income; Income deemed to be received / deemed to accrue or arise in India –
Incomes which do not form part of total income

Unit II Income from salary – Income from House Property

Unit III Income from Business or Profession

Unit IV Income from Capital Gain and Other sources
Unit V Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income under Sections 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80QQB 80RRB, 80U – Computation of total income and tax payable; Rebates and relief’s – Computation of Total income and Tax liability of individuals.

TEXT BOOKS:

REFERENCE TEXTS:
2. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra
5. Dr. Bhagwati Prasad - Direct Taxes law & Practice – VishwaPrakashan, N. Delhi.
7. Dinker Pagare - Income Tax Law and Practice

21COM213 DIRECT TAXES-II 3 1 0 4

Objective: To enable the students to learn the assessment of corporate bodies, cooperative societies and tax management.

Course outcomes
CO1: to understand the Assessment of corporate bodies
CO2: to apply tax slabs to cooperative societies
CO3: to apply tax laws for management of corporate bodies, cooperative societies

Unit I
Assessment of Firms - Conditions of section 184 - Assessment of Firm u/s 184, Remuneration to working partner, Allowable remuneration to working partner in case of loss of a firm - Assessment of Firm u/s 185 (Assessment when Section 184 not complied with) - Deductions out of Gross Total Income under Sections 80G, 80GGA, 80GGC - Computation of Total income and tax liability of Firms - Treatment of share of income of firm - Treatment of income of a partner from the firm - Treatment of firm’s losses.

Unit 2
Assessment of Hindu Undivided Families - Incomes which are not treated as family incomesSalary paid to any member of the family - Remuneration earned by a member/ Karta of HUF to be assessed as family income or individual income-Deductions u/s 80 applicable to HUFS - Deductions out of Gross Total Income under Sections 80C, 80CCF, 80D, 80DD, 80DDB, 80G, 80GGA, 80GGC - Computation of Total income and Tax liability of HUF.
Assessment of Co-operative Societies: Co-operative society - Definition – Urban consumers’ Cooperative society, Consumers’ cooperative society - Deductions from GTI under sections 80G,
80GGA, 80GJC, 80-IA, 80-IB, 80-IC, 80-ID, 80IE, 80JJA and 80P. Computation of Total income and Tax Liability of Co-operative societies.
Assessment of Association of Persons or Body of Individuals - Deductions from GTI under sections 80G, 80GGA, 80GGC - Computation of Total Income and Tax Liability.

Unit 3
Assessment of Companies: Meaning of company, Types of companies, Computation of Gross Total Income of a Company, Deductions out of Gross Total Income under Sections 80G, 80GGA, 80GGC – Computation of Total Income and Tax Liability of companies.

Unit 4
Advance payment of tax: When assessee becomes liable to pay advance tax - Due dates - Computation of advance tax - Interest for default in payment of advance tax - Deduction and collection of tax at source – Self-assessment tax - Regular assessment tax – Interest for delayed payment of taxes - Refund of tax.

Unit 5

TEXT BOOKS:

REFERENCE BOOKS:
1. Dr. H. C. Mehrotra, Dr. S. P. Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra
6. DinkerPagare, Income Tax Law and Practice

21LAW208 MERCANTILE LAWS 2103
Objective: To provide general awareness about some important laws relating to trade and industry.

Course outcome:

CO1. understand various legal aspects connecting to law of contract.
CO2. acquire knowledge of various laws relating to bailment and pledge, agency, partnership act etc.,
CO3. obtain knowledge about mercantile and trade law and about selected problems of the state, administrative, labour and civil law.
CO4. Identify the system of authorities applying the law

Unit 1
Law of contracts: Definition, essentials of a valid contract- offer and acceptance, consideration, Doctrine of Privity of contract, capacity to contract, Free consent, kinds of contracts, discharge and breach of contracts, remedies for breach of contract.

Unit 2
Specific Contracts: Indemnity and guarantee: Distinction between indemnity and guarantee, kinds of guarantee.
Bailment and pledge: Requisites of bailment and pledge, law relating to lien, termination of bailment.
Contract of agency: Definition and essentials of agent and principal, classification of agency, sub-agent, co-agent or substituted agent, termination of agency.

Unit 3
Negotiable Instruments Act: Definition and types, maturity and grace days, payment in due course, parties to negotiable instruments, holder and holder in due course, endorsement, dishonour of negotiable instruments, discharge of negotiable instruments.

Unit 4

Unit 5
Indian Partnership Act: Definition of partnership, formation of partnership, firm, partner and firm name, registration of firm, types of partnership, dissolution of firm. Main features LLP under the Limited Liability Partnership Act, 2008; Difference between LLP and general Partnerships.
The Information Technology Act 2000: An overview- Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Penalties and adjudication, Appellate Tribunal, Offences

Skill Development Activities:
• Write down the fact and underline the legal points involved in the following cases.
• Collect a judgment copy on damages awarded by the court for breach of contract
• Drafting/ Collect and filling up the following: a. Affidavit, b. Vakalat form, c. Power of Attorney d. Gift deed e. Pledge.
• Visit a consumer court and record the nature of consumer disputes referred for redressal.
• Collect a specimen copy of M/A and A/A of a company.

TEXT BOOKS:
21COM214 GST – PROCEDURES AND PRACTICES 2103

Objective: To acquire ability to analyse and interpret the provisions of GST and to be able to manage practical issues arising therein.

Course outcome:
CO1. Understand various formats associated with registration and filing of GST.
CO2. Differentiate category of GST and calculate the tax on that basis.
CO3. Calculate the overall tax liability of a service sector.

Unit 1
Current Applicability, Items covered under Central Excise after introduction of GST, Meaning of Manufacture, Taxable Event, Returns to be filed under Central Excise, SSI Exemption

Unit 2
Extent and commencement of IGST, Levy and Collection of IGST, OIDAR Services, Import of Goods and Services, Export of Goods and Services

Unit 3
Charge of GST, Exemptions, Place of Supply, Time and Value of Supply, Input credit, Registration, Tax Invoice, Accounts and Records, Payment and Refund of Tax

Unit 4
Job work, Provisions relating to TDS under GST, Electronic Commerce, Assessment and Audit, Inspection, Search and Seizure, Demand and Recovery of tax under GST

Unit 5
Liability of pay tax in certain cases, offences and Penalties, Appeals and Revisions, Advance Rulings, Miscellaneous provisions under GST

REFERENCE BOOKS:

21COM301 AUDITING – PRINCIPLES AND PRACTICE

Objective: To provide the students the knowledge of principles of auditing and the procedure followed in India
CO1: To understand the practices adopted for Auditing
CO2: To creating auditing reports
CO3: to verify physical records with auditing reports

Unit 1
Origin and meaning of auditing – Definition – Objects, advantages and importance– Professional and personal qualities of an auditor – Classification of audit – Planning the audit
- Arrangements with client – Audit Programme – Audit note book and working papers – Division of work. Rights and powers of Auditors, Qualification and dis qualification of Auditors.

Unit 2
Internal check – meaning and definition – Object - Features of good internal check system - Internal audit – Relationship between internal auditing and statutory auditing – Distinction between internal audit and internal check

Unit 3
Vouching – Meaning – Objects of vouching – Vouching of cash transactions and trading transactions
– Vouching of personal and impersonal ledger

Unit 4
Verification and valuation - verification of assets and liabilities - valuation of assets – general principles of valuation – Auditor’s duties

Unit 5

REFERENCE BOOKS:
3. JagdishPrakash – Auditing, Kalyani Publishers
5. R. G. Saxena – Principles and Practice of Auditing, Himalaya Publishing House
6. B. N. Tandon – A Handbook of Practical Auditing, Sultan Chand & Sons
7. Tandon, Sudharsnam, Sundharabahu – A Handbook of Practical Auditing, S. Chand

21COM311 ACCOUNTING FOR DECISION MAKING
OBJECTIVES: To provide practical knowledge on important tools of modern managers providing quantitative information, primarily of financial nature, necessary for making vital economic decisions.

CO1: To acquire practical knowledge on important tools of modern managers providing quantitative information

CO2: To use accounting knowledge for calculation ratio analysis & funds flow statement

CO3: To use accounting knowledge for calculation of budget & budgetary control

Unit 1

Unit 2
Marginal costing, marginal cost, advantages and disadvantages of marginal costing-contribution, P/V Ratio, Break Even Point (BEP), Margin of Safety, managerial applications of marginal costing.

Unit 3
Ratio analysis, Significance of ratios and long-term financial position, Uses and limitation of ratios, Classification and computation of various ratios, Preparation of financial statement from accounting ratios

Unit 4
Fund flow statement, meaning and importance, fund from operation, statement of changes in working capital, Cash flow statement, cash from operation, preparation of fund flow statement and cash flow statement.

Unit 5
Budget and Budgetary Control, Forecast and budget, Objectives and advantages, Functional budgets and Master Budget, Flexible Budget, Zero Base Budgeting. Standard costing - definition, advantages and limitations, variances, computation of variances, material variances, overhead variances and overhead variances.

TEXT BOOKS
1. Murthy and Gurusamy – Management Accounting, TMH

REFERENCE TEXTS:
2. K. M. Vineeth and K. R. Shabu – Management Accounting, Kalyani Publishers
3. S. N. Maheswary – Principles of Management Accounting, Sultan Chand
4. R. S. N. Pillai and Bagavathi – Management Accounting, S. Chand
5. Jain and Narang – Cost and Management Accounting, Kalyani Publishers

21COM318 CORPORATE STRATEGIES 3-0-0-3
Objective: To impart an understanding of the general and competitive business environment and enable the students understand Corporate strategies and techniques.

CO1: to understand the general and competitive business environment
CO2: to understand Corporate strategies and techniques
CO3: to apply the concepts to arrive at strategies

Unit – 1
Introduction to Corporate Strategy: An Overview of Corporate Strategy - Meaning & Process; Corporate Strategic Leadership; Functions and Importance for Professionals like Company Secretaries; Value of vision, mission and corporate objectives, the role of corporate governance and stakeholder management

Unit – 2
Corporate Strategic Levels of the Organization; Business Policy and Formulation of Functional Strategy; Formulation of Financial; Marketing; Production; Human Resource and Logistics strategies; Designing Network Level Strategies: Alliances, Joint Ventures, Competition vs Cooperation, Organizational Dependencies. Designing Global Strategies: Internationalization: Motivations & Patterns, Building Transnational Corporations;

Unit – 3
Corporate Strategic Analysis and Planning: External Analysis: Industry Analysis & Trends, PEST Analysis, 5 Forces Analysis, Blue Ocean Strategy; Internal Analysis: Competitive Advantage, Core Competence, Organizational Structure, Process and Culture; Situational Analysis; PERT & CPM; SWOT and TOWS Analysis; Portfolio analysis-Boston Consulting Group (BCG) growth share Matrix, Ansoff’s Product Growth Matrix, ADL Matrix and General Electric (GE) Model; Strategic Alternatives-Glueck and Jauch and Michael Porter’s Generic Strategies

Unit – 4
Corporate Strategic Implementation and Control: Strategy Implementation, Re-Positioning the Organization, Strategic Change; Leadership and its forms; Strategic Change and Control; Analyzing Strategic Edge: Introduction to Business Process Reengineering(BPR); Concept of Benchmarking; Introduction to Total Quality Management(TQM) and Six Sigma

Unit – 5: Corporate Social Responsibility Ethics, Theories of Capitalism, Corporate Social Responsibility (cases of India)

REFERENCE BOOKS:
L. Byars – Strategic Management, Tata McGraw hill
M Sengupta - Strategic Management, Orient Paperbacks
N R. Srinivasan – Strategic Management: The Indian context, PHI

21COM314 FINANCIAL MARKET OPERATIONS 3 0 0 3

Objective: To provide an insight into the process and concept of security analysis and managing the financial instruments.
CO1: to understand the financial system
CO2: to know the uses of capital & Money market instruments
CO3: to understand the financial market intermediaries

Unit –I

Unit –II

Unit –III

Unit –IV

Unit –V

TEXT BOOKS

REFERENCE TEXTS :
2. PunithavathyPandian – Financial Services and Markets, Vikas
Objective: IT is revolutionizing the way, in which we live and work. It is changing all aspect of our life and lifestyle. The digital revolution has given mankind the ability to treat information with mathematical precision, to transmit it at very high accuracy and to manipulate it at will; to survive in this information world one must keep pace with these changes.

Course outcome:
CO1. describe the usage of computers and understand why computers are essential components in business and society.
CO2. utilize the Web resources and evaluate on-line e-business system.
CO3. solve common business problems using appropriate Information Technology applications and systems.
CO4. identify categories of programs, system software and applications.
CO5. organize and work with files and folders.
CO6. describe various types of networks, network standards and communication software.

Unit 1
Introduction to computer systems - Types of computers, Characteristics of computers, What computers can do, What computers can’t do, Classification of computers, Central Processing Unit, Control Unit, Arithmetic and Logic unit, Memory- Registers and Addresses - How CPU and memory works. Windows Basics -Creating Directories. Files, Shortcuts, Moving and copying Files, Task Bar Options, Control Panel – Display, Mouse, Keyboard, Regional Settings, Date & Time, and Man handled device.

Unit 2
Introduction to Computer Software - classifications-Operating systems, Utilities, Compilers and Interpreters, Word processors, Spread sheets, Presentation graphics, Database management systems, Image processors.

Unit 3
Word Processing Application – MS Word

Window parts – Menu Bar, Tool Bar, Status Bar, Scroll Bars. Understanding and arranging windows.


Unit 4
Spread Sheet Application – MS Excel

Familiarizing with workbooks, work sheets and cells – Excel window – working with cells – moving around in excel – Using the Toolbars – Using Formula bar -Entering and editing data – Selecting ranges, copying and moving cells – Paste special options – Fill options – Clearing formats – Move, copy and delete sheets – finding and replacing texts – Inserting header and footer – Inserting cells, rows, columns and work sheet – Chart options - Inserting functions - Giving names to cell ranges –

**Unit 5**


**TEXTBOOK:**

**REFERENCE BOOKS:**
Microsoft Office 2000 Complete, BPB publications
Dennis P. Curtin, Kim Foley, KunalSen, Cathleen Morin: Information Technology the Breaking Wave, TATA McGraw-Hill Edition

21CSA185      PC SOFTWARE LAB.             0 0 3 1

**Course outcome:**
CO1. describe the usage of computers and understand why computers are essential components in business and society.
CO2. utilize the Web resources and evaluate on-line e-business system.
CO3. solve common business problems using appropriate Information Technology applications and systems.
CO4. identify categories of programs, system software and applications.
CO5. organize and work with files and folders.
CO6. describe various types of networks, network standards and communication software.

**Unit 1**

Word Processing Application – MS Word

1. Open a new document and set page size to A4, margins to left (2 cm), right(2cm), top (2.5m), bottom (2.5cm)
   a. Type the following text:
      Through Her extra ordinary acts of love and self-sacrifice, Amma has endeared Herself to millions. Tenderly caressing everyone who comes to Her, holding them close to Her heart in a loving embrace, Amma shares Her boundless love with all. Be they young or old, sick or poor everyone who comes to Her receives the same unconditional love. Amma’s compassion has given rise to a vast network of charitable and spiritual activities, which is drawing attention throughout the world. At the root of these services lies Amma’s teaching that the divine exists in everything-in every person, plant and animal. Perceiving this unity is the essence of spirituality and the means by which to end all suffering. It is through this simple, yet powerful message that Amma is transforming our world, one embrace at a time.
   b. Make the document error free using Spelling and Grammar
c. Replace the word ‘compassion’ using Thesaurus utility.
d. Practice Cut, Copy and Paste.
e. Apply Page Borders, Paragraph Borders and shade the paragraphs.
f. Give appropriate heading in the Header and Page number, date in the Footer.
g. Apply paragraph settings to the document.
h. Format the text and apply bullets and numbering using menu.
i. Insert a picture in the document (use OLE feature)
j. Change one paragraph of the document into newspaper layout.
k. Practice tab settings.

2. Insert a table containing 6 rows and 7 columns: Headings – Student No, name, Mark1, Mark2, Mark3, Total, and Average.
   a. Enter the details of 5 students.
   b. Calculate Total & Average using ‘Formula’ option.
   c. Sort the details of students in the order of Average.

3. Generate 10 copies of interview letters to candidates from different states informing the place and time of interview. (Mail Merge)

**Unit 2**
Spread Sheet Application – MS Excel
1. Open a new work book and enter the details: Employee No Name Basic Pay DA HRA PF Net Pay  
   E001 Anu 6000  
   E002 Anju 8000  
   E003 Pavan 4500  
   E004 Jyothy 7600  
   E005 Manu 6500  
   Calculate DA as 7.5% of Basic Pay, HRA as 5% of Basic Pay  
   PF as 6% of Basic Pay and Net Pay = Basic Pay + DA + HRA - PF.
2. Create a series using AutoFill handle.
3. Save the workbook & give suitable title in the Header and date in the Footer, Preview the file.
4. Create a name for a range of cells in the work sheet.
5. Practice Rows, columns, Cells and work sheet format options.
6. Clear the formats of 5 the row.
7. Delete the last sheet of the workbook.
8. Make a copy of the first sheet and rename it.
9. Practice paste special options.

**Unit 3**
Spread Sheet Application – MS Excel
1. Find the Sum of Net Pay using function.
2. Write a function to find the count of employees in G20 cell.
3. Insert comments in different cells and practice hyperlinks.
4. Create your own style for worksheets.
5. Create a database having the headings Roll No, Name, Mark1, Mark2, Mark3 and Total. Before entering data give validation rules:  
   a. For roll no – Enter numbers between 1 and 50  
   b. For name – Enter names that have text length between 3 and 15.  
   c. For marks – Enter marks between 0 and 99
6. Insert records and Sort the records.
7. Create a chart for the above details.
8. Create a pie chart for the student with highest mark.

**Unit 4**
Presentations using PowerPoint - 2000
1. Open a new Presentation and insert a new slide.
2. Apply appropriate slide transition to it.
3. Insert a number 4 more slides and set up the show for all.
4. Text and Word art into slides and apply custom animations.
5. Format the text and word art in the slides and apply design templates to slides.
6. Hyper link the slides (use text for link).
7. Use action buttons for hyperlink.
8. Create a PowerPoint presentation that contains News Headlines for a TV channel.
9. Create a presentation with minimum 5 slides regarding the programmes on Annual Day celebrations
10. Create a presentation with minimum 5 slides regarding various products offered by a particular company.

**Unit 5**
Simple business case studies using the software tools.

**TEXTBOOK:**
Alexis Leon & Mathews Leon: Fundamentals of Information Technology,
Vikas Publishing

**REFERENCE BOOKS:**
1. Microsoft Office 2000 Complete, BPB publications
   Dennis P.Curtin, Kim Foley, KunalSen, Cathleen Morin : Information Technology The Breaking

21CSA211 ACCOUNTING PACKAGES – TALLY 2002

 Objective: To enable students understand the theory of accounting through the Accounting package – Tally.

 CO1: to understand features & configuration of tally package
 CO2: To understand formats of accounting statements with the help of tally package
 CO3: to prepare accounts by incorporating tax components

**Unit 1**
Introduction – Basic bookkeeping – importance – types of records – Getting started with Tally – Company information – Features and configuration.

**Unit 2**

**Unit 3**

**Unit 4**

**Unit 5**

**TEXTBOOKS:**

1. Tally complete reference material

**REFERENCE BOOKS:**

1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maitasani – Mastering Tally ERP 9, Firewall Media

**21CSA281 ACCOUNTING PACKAGES – TALLY LAB 0 0 3 1**

**Course outcomes:**
CO1: to understand features & configuration of tally package
CO2: To prepare accounting statements with the help of tally package
CO3: to prepare accounts by incorporating tax components

**Unit 1**
Getting started with Tally – Company information – Features and configuration.

**Unit 2**

**Unit 3**

**Unit 4**

**Unit 5**

**TEXTBOOKS:**

1. Tally complete reference material

**REFERENCE BOOKS:**

1. Tally for everyone – Roopa, Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9, Firewall Media

21CSA304 BUSINESS ANALYTICS 3 0 2 4

Course outcomes

CO1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.
CO2. To become familiar with the processes needed to develop, report, and analyze business data.
CO3. To learn how to use and apply R, Excel and Excel add-ins to solve business problems.

Unit I

Unit II
Descriptive Analytics, Introduction to Descriptive Analytics, Data Types and Scales, Types of Data Measurement Scales, Population and Sample Percentile, Decile and Quartile, Measures of Variation, Measures of Shape – Skewness and Kurtosis, Visualization Techniques, Visualization Techniques, What is Data Visualization? Column Chart, Pros of Column Charts, Cons of Column Charts, Bar Graph, Stacked Bar Graph, Line Graph, Dual-Axis Chart, Mekko Chart, Pie Chart, Scatter Plot, Bubble Chart and Bullet Graph.

Unit III

Unit IV
Hypothesis Testing for Population mean with Known Variance: Z-Test, Hypothesis Testing for Population Proportion: Z-Test for Proportion, Hypothesis Test for Population mean under Unknown Population Variance: t-Test, Paired Sample t-Test. Introduction to Analysis of Variance (ANOVA), Multiple t-Tests for Comparing Several Means, One-way Analysis of Variance (ANOVA), Two-Way Analysis of Variance (ANOVA).

Unit V

TEXT BOOKS:
Business Analytics, The Science of Data Driven Decision Making by U Dinesh Kumar Wiley publication 2017
Objective: The objective is to help the student to understand the various economic parameters that interact with each other so that an economy may function effectively and efficiently. The main focus is on making the various theoretical concepts clear and intelligible to a student.

Course outcome
Students will be able to
CO1. understand the significance of economics for managing the firms
CO2. understand various theories of economics that can be applied in the internal and external decisions to be made by managers
CO3. Analyze the demand and supply conditions and assess the position of a company
CO4. Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
CO5. analyze real-world business problems with a systematic theoretical framework.


Unit 2 Demand and Supply Analysis: Concept of demand - Demand schedule and demand curve – Change in demand and change in quantity demanded – Law of demand: Basis for its operation and factors influencing demand. Elasticity of demand: Types and measurement. Supply: Concept, Supply schedule and supply curve – Change in supply and change in quantity supplied – Law of supply. Factors influencing supply. Equilibrium.


Unit 4 Theory of Markets: Meaning and types of markets – Main features of Competitive, Monopoly, Monopolistic and Oligopoly markets. Price discrimination: Meaning and Types.


TEXT BOOKS:
Varshney & Maheswari, Managerial Economics, Sultan Chand & Sons

REFERENCE BOOKS:
Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company
Chaturvedi, D. D. and S. L. Gupta; Business Economics, Brijwasi
Samuelson & Nordhans, Economics, Sultan Chand & Sons

Skill Development Activities:
● An illustration on calculation of Incremental Cost and Incremental Revenue, Determination of
  Fixed and Variable Cost, Determination of Average Cost, Marginal Cost and Total Cost
● Diagrammatic presentation of Price and Output Determination in different Market situations,
● Construction of Average Revenue and Marginal Revenue under Imperfect Market, and Fixation
  of Price under Target Pricing based on Rate of Return Method

21ENG101 COMMUNICATIVE ENGLISH 2-0-2 -3

Objectives:
To help students obtain an ability to communicate fluently in English; to enable and enhance the
students skills in reading, writing, listening and speaking; to impart an aesthetic sense and enhance
creativity

Course outcome:

CO1. Acquire working knowledge of grammar and syntax; upper intermediate level of vocabulary
CO2. Attain expertise in writing descriptive and narrative prose
CO3. Read and comprehend prose and poetry
CO4. Gain Familiarity with current affairs and news awareness
CO5. Speak clearly and fluently on a given topic

Unit I
Kinds of sentences, usage of preposition, use of adjectives, adverbs for description, Tenses,
Determiners-Agreement (Subject – Verb, Pronoun – Antecedent) collocation, Phrasal Verbs,
Modifiers, Linkers/ Discourse Markers, Question Tags

Unit II
Paragraph writing – Cohesion - Development: definition, comparison, classification, contrast, cause
and effect - Essay writing: Descriptive and Narrative

Unit III
Letter Writing - Personal (congratulation, invitation, felicitation, gratitude, condolence etc.) Official
(Principal / Head of the department/ College authorities, Bank Manager, Editors of newspapers and
magazines)

Unit IV
Reading Comprehension – Skimming and scanning- inference and deduction – Reading different
kinds of material –Speaking: Narration of incidents / stories/ anecdotes- Current News Awareness

Unit V
Prose: John Halt’s ‘Three Kinds of
Discipline’ [Detailed] Max Beerbohm’s
‘The Golden Drugget’ [Detailed]
Poems: Ogden Nash- ‘This is Going to Hurt Just a Little Bit’ [Detailed]
Wole Soyinka- ‘Telephone Conversation’ [Non-detailed]
Kamala Das- ‘The Dance of the Eunuchs’ [Non-Detailed]
Short Stories: Edgar Allan Poe’s ‘The Black Cat’, Ruskin Bond’s ‘The Time Stops at Shamili’ [Non-Detailed]

CORE READING:
1. Ruskin Bond, Time Stops at Shamli and Other Stories, Penguin Books India Pvt Ltd, 1989
2. Syamala, V. Speak English in Four Easy Steps, Improve English Foundation Trivandrum: 2006
5. Online sources

References:
1. Ruskin Bond, Time Stops at Shamli and Other Stories, Penguin Books India Pvt Ltd, 1989
3. Murphy, Raymond, Murphy’s English Grammar, CUP, 2004
4. Online sources

21ENG111 PROFESSIONAL COMMUNICATION 1-0-2-2

Objectives:
To convey and document information in a formal environment; to acquire the skill of self-projection in professional circles; to inculcate critical and analytical thinking. By the end of the course, the students will be able to:

CO1 – Demonstrate competency in oral and written communication.
CO2 – Apply different styles of communication in professional context.
CO3 – Participate in different planned & extempore communicative activities
CO4 – Interpret and discuss facts and information in a given context
CO5 – Develop critical and analytical thinking.

Unit I
Vocabulary Building: Prefixes and Suffixes; One word substitutes, Modal auxiliaries, Error Analysis: Position of Adverbs, Redundancy, misplaced modifiers, Dangling modifiers – Reported Speech

Unit II
Instruction, Suggestion & Recommendation - Sounds of English: Stress, Intonation Essay writing: Analytical and Argumentative

Unit III
Circulars, Memos – Business Letters - e-mails

Unit IV
Reports: Trip report, incident report, event report - Situational Dialogue - Group Discussion

Unit V
21ENV200    ENVIRONMENTAL SCIENCE AND SUSTAINABILITY     3 0 0 3

Course Objective:
To make the students to aware about the nature and environmental issues, values and importance in the world.

Course outcomes:
CO1: Integrate facts and concepts from ecological, physical and social sciences to characterize some common socio-environmental problems.
CO2: Develop simple integrated systems and frameworks for solving common interconnected socio-environmental problems.
CO3: Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
CO4: Identify the ethical underpinnings of socio-environmental issues in general.

Unit 1
Multidisciplinary nature of environmental studies. Renewable and non renewable natural resources. Over exploitation and conversation of the following natural resources – forest, water, food, energy, minerals and land resources. Concept of sustainability, sustainable development. Concept of zero waste. Concept of three R’s (Reduce, Reuse and Recycle). Need for environmental education.

Unit 2
Concept of ecosystem. Components, structure and function of an ecosystem. A brief description of forest ecosystem and desert ecosystem. Food chain and food web, ecological pyramids. Biogeochemical cycles examples (nitrogen, Phosphorous and carbon). Ecosystem services (example forest). Treats to ecosystems.

Unit 3
Biodiversity, hot spots of biodiversity, India as a mega diversity nation, Threats to biodiversity, Value of biodiversity, Brief description of economic valuation of biodiversity, Role of individuals in the up keeping of environment.

Unit 4
Pollution of air, acid rain, global warming and climate change, ozone layer depletion, water pollution, Soil pollution. Industrial and urban solid wastes, Hospital wastes,
Collection, segregation and disposal of solid wastes, Hazardous waste, Plastic pollution, E-waste.

Unit 5
Prints-brief description of carbon foot prints and water foot print, Linear and Circularresource management, System thinking, Industrial ecosystems, EIA, EMP, Green technology, Green Business, Green Accounting, Green Buildings, Green Labelling, Sustainable (Green) Cities.

TEXTBOOKS / REFERENCES:

Course outcome
CO1: to acquire the basic knowledge of the various provisions of the Companies Act, 1956
CO2: to understand the duties of a Company Secretary in a joint stock company.
CO3: to appreciate the concepts of CSR

Unit-1
Introduction to Company Law: Company Law; Meaning, Definition, Types, Formation of Company, Concept of Corporate Veil, Definitions and Key Concepts- MOA and AOA, Alteration of MOA and AOA.

Unit-2
Shares and Share Capital: Meaning and types of Capital; Concept of issue and allotment; Issue of Share certificates; Rights issue and Bonus Shares; Sweat Equity Shares and ESOPs; Transfer and Transmission of securities; Buyback of securities; dematerialization and re-materialization of shares; Members and Shareholders: How to become a member; Register of Members; Declaration of Beneficial Interest; Rectification of Register of Members; Rights of Members; Variation of Shareholders’ rights; Shareholders Democracy; Shareholder agreement, Subscription Agreements, Veto powers.

Unit-3
Debt Instruments: Issue and redemption of Debentures and Bonds; Creation of Security; Debenture redemption reserve; Debenture trust deed; Conversion of debentures into shares; Overview of Company Deposits, Distribution of Profits: Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend

Unit-4
Corporate Social Responsibility: Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; reporting requirements
Unit 5

Skill Development Activities:

1. Collect and Fill in the following Forms: Demat Account opening Form and Prospectus-cumShare application Form.
2. Draft the following: Notice to convene Annual General Meeting, and Resolutions as to the declaration of Dividend, Appointment of Auditor, Issue of Bonus Shares.
3. Prepare Letter of Allotment/ Regret along with the basis of allotment,
4. Draft a Memorandum of Association and mention different clauses, and
5. Draft an Articles of Association and its important contents

TEXT BOOKS:
1. N.D. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons
2. Chawla and Garg – Secretarial Practice, Kalyani Publishers

REFERENCE TEXTS:
1. G.K. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand and Sons D.P. Jain – Company Law and Secretarial Practice, DhanpatRai and Sons

21LAW305 INDUSTRIAL LAW

Objective :To provide in detail knowledge on the laws governing industrial set ups in India

CO1: to appreciate the legal environment relevant for Industries in India
CO2: to apply the industrial acts to run an industry
CO3: to apply the concepts of industrial law for labour welfare & dispute settlement

Unit 1

Unit 2

Unit 3

Unit 4

**Unit 5**

**Text Books**
1. Industrial Law, Mr. N.D. Kapoor, Sultan Chand
2. Industrial Law, Mr. P.L. Mallick, Sultan Chand.

**Reference Texts**
1. Industrial and Labour Laws, Dr. Sanjeev Kumar, Bharat Law HP Ltd
2. Labour and Industrial Laws, S.N Misra, Central Law Publication
5. Employee’s Provident Fund, Chopra D.S, Labour Law Agency

**21MAT108 MATHEMATICS FOR BUSINESS 2 - 1 - 0 3**

CO1: To understand the concept of matrices and determinants and use it to solve system of linear equations
CO2. To understand the basic principles of sets and operations.
CO3. To develop an understanding of the concept of quadratic equations in one variable and the concept of permutations and combinations.
CO4. Understand the concept of simple and compound interest.
CO5. To apply the concept of limits, derivatives, and integrals and use it to analyze problems in business.

**Unit 1**
Matrices and Determinants: Definition of Matrix, Type of Matrix, Algebra of Matrix, Properties of Determinants, Calculation of Determinants up to third order, adjoint of matrix, finding Inverse of matrix through Adjoint. Solution of a system of linear equation having unique solution (up to three variables)

**Unit 2**
Sets, Quadratic equations – Permutations and Combinations.

**Unit 3**

**Unit 4**
Differential Calculus and its application for Business: First and second order derivatives (simple functions), Cost Function, Total Cost, Average Cost, and Marginal Cost. Revenue function: Maxima and Minima one variable functions.

**Unit 5**
Objective: To develop an understanding of problem solving methods, to understand the basic concepts of statistics and operations research and to apply the results to real life business problems. Course outcome

CO1: Introduce various methods of collection, classification, tabulation and representation of data.
CO2: Explains and evaluates the measures of central tendency and measures of dispersion.
CO3: Identifies random experiment, sample space and evaluate probability using classical definition of probability.
CO4: Describe and verify mathematical considerations for analyzing time series, methods of estimating trends.
CO5: Identify and develop operational research models from verbal description of the real system and understand the mathematical tools that are needed to solve optimization problems.

Unit 1
Data representations and analysis: Meaning and scope of statistics, collection of data, primary and secondary methods of data collection, classification of data, presentation of data by diagrams, bar diagram and pie diagram.

Unit 2
Averages, arithmetic mean, median, mode, properties and uses, measures of dispersion, quartile deviation, standard deviation and co-efficient of variation.

Unit 3
Probability, Addition theorem, Multiplication theorem, independence of events, conditional probability.

Unit 4
Correlation, meaning and definition, scatter diagram, Pearson’s correlation coefficient, computation and interpretation, Regression, the two regression equations. Time series, meaning and components, business forecasting, methods of estimating trend, graphic, and semi average, moving average method.

Unit 5
Linear programming problem, introduction, mathematical formulation of the problem, graphical solution, standard form of LPP, solution of LPP by simplex method, Network Scheduling by CPM, introduction, Activities and events, network diagram.

TEXTBOOKS:
Statistical methods - S. P. Gupta - Sultan Chand & Sons.
Operations Research - L. R Potti - Yamuna publications, Trivandrum
REFERENCES:
Business mathematics & statistics - P. R. Vittal - Margham Publications
Operations Research - Kantiswaroop, P. K Gupta and Manmohan, Sultan chand and sons

21SSK201 LIFE SKILLS I 1022

OBJECTIVE:
To build soft skills and an awareness for its importance

Course outcome:
CO1. make a smooth transition from an academic environment to work environment and adopt well
CO2. learn to cope with fear, stress and competition in professional world
CO3. develop positive attitude, self-motivating ability and willingness for continuous knowledge upgradation

Soft skills and its importance: Pleasure and pains of transition from an academic environment to work-environment. Need for change. Fears, stress and competition in the professional world. Importance of positive attitude, self-motivation and continuous knowledge upgradation.

Self Confidence: Characteristics of the person perceived, characteristics of the situation, Characteristics of the Perceiver. Attitude, Values, Motivation, Emotion Management, Steps to like yourself, Positive Mental Attitude, Assertiveness.

Presentations: Preparations, Outlining, Hints for efficient practice, Last minute tasks, means of effective presentation, language, Gestures, Posture, Facial expressions, Professional attire.

Vocabulary building: A brief introduction into the methods and practices of learning vocabulary. Learning how to face questions on antonyms, synonyms, spelling error, analogy etc. Faulty comparison, wrong form of words and confused words like understanding the nuances of spelling changes and wrong use of words.

Listening Skills: The importance of listening in communication and how to listen actively.

Prepositions and Articles: A experiential method of learning the uses of articles and prepositions in sentences is provided.

Problem solving; Number System; LCM & HCF; Divisibility Test; Surds and Indices; Logarithms; Ratio, Proportions and Variations; Partnership; Time speed and distance; work time problems;

Data Interpretation: Numerical Data Tables; Line Graphs; Bar Charts and Pie charts; Caselet Forms; Mix Diagrams; Geometrical Diagrams and other forms of Data Representation.

Logical Reasoning: Family Tree; Linear Arrangements; Circular and Complex Arrangement; Conditionalities and Grouping; Sequencing and Scheduling; Selections; Networks; Codes; Cubes; Venn Diagram in Logical Reasoning.

TEXTBOOKS:

REFERENCES:
1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
3. Data Interpretation, R S Aggarwal, S Chand Publ.
4. Nova GRE, KAPAL GRE, Barrons GRE books;
5. Quantitative Aptitude, The Institute of Chartered Accountants of India.
7. The BBC and British Council online resources
8. Owl Purdue University online teaching resources
9. www.thegrammarbook.com online teaching resources
10. www.englishpage.com online teaching resources and other useful websites.

21SSK211 LIFE SKILLS II 1 0 2 2

Objective:
To groom the student for professional environment and making him aware of the corporate culture and basic business etiquette.

Course outcome:
CO1. acquire a knowledge of socially acceptable ways of behaviour, corporate etiquette; develop cultural adoptability
CO2. exhibit appropriate body language; being aware of personal hygiene, proper dressing and grooming
CO3. convert Passive vocabulary into active vocabulary; learn the etymology of words
CO4. solve problems in QA & logical reasoning and interpret and analyse the data.

Telephone Etiquette: activities during the conversation, Conclude the call, To take a message. Body Language: Components, Undesirable body language, Desirable body language. Adapting to Corporate life: Dealing with people.

Group Discussions: Advantages of Group Discussions, Structured GD – Roles, Negative roles to be avoided, Personality traits to do well in a GD, Initiation techniques, How to perform in a group discussion, Summarization techniques.

Listening Comprehension advanced: Exercise on improving listening skills, Grammar basics: Topics like clauses, punctuation, capitalization, number agreement, pronouns, tenses etc.

Reading Comprehension advanced: A course on how to approach middle level reading comprehension passages.
Problem solving – Money Related problems; Mixtures; Symbol Based problems; Clocks and Calendars; Simple, Linear, Quadratic and Polynomial Equations; Special Equations; Inequalities; Functions and Graphs; Sequence and Series; Set Theory; Permutations and Combinations; Probability; Statistics. Data Sufficiency: Concepts and Problem Solving.

Non-Verbal Reasoning and Simple Engineering Aptitude: Mirror Image; Water Image; Paper Folding; Paper Cutting; Grouping Of Figures; Figure Formation and Analysis; Completion of Incomplete Pattern; Figure Matrix; Miscellaneous.

Special Aptitude: Cloth, Leather, 2D and 3D Objects, Coin, Match Sticks, Stubs, Chalk, Chess Board, Land and geodesic problems etc., Related Problems

TEXTBOOKS:

REFERENCES:
1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
5. The BBC and British Council online resources
6. Owl Purdue University online teaching resources
7. www.thegrammarbook.com online teaching resources
8. www.englishpage.com online teaching resources and other useful websites.

21SSK301 LIFE SKILLS III 1 0 22

Objective:
To groom the student for professional environment and making him aware of the corporate culture and basic business etiquette

Course outcome:
CO1. work in teams; learn team playing and develop leadership skills
CO2. to gain knowledge of group dynamism
CO3. learn how to face an interview and strategies of test taking
CO4. learn the skills of Lateral thinking for problem solving


Facing an Interview: Foundation in core subject, Industry Orientation/ Knowledge about the company, Professional Personality, Communication Skills, activities before interview, upon entering interview room, during the interview and at the end. Mock interviews.
Advanced Grammar: Topics like parallel construction, dangling modifiers, active and passive voices, etc. Syllogisms, Critical reasoning: A course on verbal reasoning. Listening Comprehension advanced: An exercise on improving listening skills.

Reading Comprehension advanced: A course on how to approach advanced level of reading, comprehension passages. Exercises on competitive exam questions.

Specific Training: Solving campus recruitment papers, National level and state level competitive examination papers; Speed mathematics; Tackling aptitude problems asked in interview; Techniques to remember (In Mathematics). Lateral Thinking problems. Quick checking of answers techniques; Techniques on elimination of options, Estimating and predicting correct answer; Time management in aptitude tests; Test taking strategies.

TEXTBOOKS:
4. The Hard Truth about Soft Skills, by Amazon Publication.

REFERENCES:
1. Speed Mathematics, Secrets of Lightning Mental Calculations, by Bill Handley, Master Mind books;
2. The Trachtenberg Speed System of Basic Mathematics, Rupa& Co., Publishers;
5. Quick Arithmetics, by AshishAgarwal, S Chand Publ.;
8. The BBC and British Council online resources
9. Owl Purdue University online teaching resources
10. www.thesgrammarbook.com online teaching resources
11. www.englishpage.com online teaching resources and other useful websites.

21COM390 LIVE IN LAB 3 Credits
This initiative is to provide opportunities for students to get involved in coming up with solutions for societal problems. The students shall visit villages or rural sites during the vacations (after second semester or forth semester) and if they identify a worthwhile project, they shall register for a 3 credit Live-in-Lab project, in the fifth semester. The objectives and projected outcome of the project should be reviewed and approved by the Dept. Chairperson and a faculty assigned as the project guide. On completion of the project, the student shall submit a detailed project report. The report shall be evaluated and the students shall appear for a viva voce test on the project.

21COM391 Summer Internship in Industry Credit 3
Summer Internship opportunities are accommodated in the syllabus for the students to get an exposure to the business and industrial world. After the completion of the internships, students submit an internship report as well as present summer posters highlighting their
achievements during the summers. The summer internship also enables the students to indulge into live projects, which they can continue even after the internships. The four weeks of training will expose and equip students with skills to develop innovative solutions for real-life applications. They would also experience the operational and functional problems pertaining to organizations.